

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

December 8, 2020

Paul Spivak Chief Executive Officer US Lighting Group, Inc. 1148 East 222nd St. Euclid, Ohio 44117

> Re: US Lighting Group, Inc. Registration Statement on Form 10-12G Filed September 28, 2020 File No. 000-55689

Dear Mr. Spivak:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Morgan E. Petitti, Esq.