Mail Stop 6010

June 27, 2008

VIA U.S. MAIL

Mr. Harold D. Castle Chief Financial Officer The LGL Group, Inc. 2525 Shader Road Orlando, Florida 32804

> Re: The LGL Group, Inc. Form 10-K for the year ended December 31, 2007 Filed May 13, 2008 File No. 001-00106

Dear Mr. Castle:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane Accounting Branch Chief