

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

Mail Stop 3030

December 15, 2009

Mr. Gregory P. Anderson Chief Executive Officer The LGL Group, Inc. 2525 Shader Road Orlando, Florida 32804

RE: The LGL Group, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 31, 2009

Form 10-Q for the Quarter Ended March 31, 2009

Filed May 20, 2009 File No. 001-00106

Dear Mr. Anderson:

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

Sincerely,

Jeffrey Jaramillo Accounting Branch Chief