

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

DIVISION OF CORPORATION FINANCE

January 6, 2020

James Tivy Chief Financial Officer LGL GROUP INC 2525 Shader Road Orlando, FL 32804

Re: LGL GROUP INC Registration Statement on Form S-3 Filed December 31, 2019 File No. 333-235767

Dear Mr. Tivy:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing