



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

Mail Stop 3030

February 9, 2009

Mr. Dorothy M. Cipolla  
Chief Financial Officer  
Lightpath Technologies, Inc.  
2603 Challenger Tech Court, Suite 100  
Orlando, FL 32826

RE: **Lightpath Technologies, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2008**  
**Filed September 29, 2008**  
**File No. 0-27548**

Dear Ms. Cipolla:

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 J. Crane  
Accounting Branch Chief