



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2018

James A. DePalma  
Chief Financial Officer  
Revolution Lighting Technologies, Inc.  
12th Floor  
177 Broad Street  
Stamford, CT 06901

**Re: Revolution Lighting Technologies, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Form 10-Q for the Period Ended March 31, 2018**  
**File No. 000-23590**

Dear Mr. DePalma:

We have completed our review of your filings. 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 Telecommunications