

Graubard Miller

The Chrysler Building
405 Lexington Avenue
New York, N.Y. 10174-1101

facsimile
(212) 818-8881

direct dial number
(212) 818-8638
email address
jgallant@graubard.com

October 7, 2019

Division of Corporation Finance
Office of Manufacturing and Construction
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: MTRON Systems Acquisition Corp.
Amendment No. 1 to Draft Registration Statement on Form S-1
Filed July 9, 2019
CIK No. 0001777946

Ladies and Gentlemen:

On behalf of LGL Systems Acquisition Corp. (formerly MTRON Systems Acquisition Corp.) (the "Company"), we respond as follows to the Staff's comment letter, dated July 23, 2019, relating to the above-captioned Draft Registration Statement on Form S-1 ("Registration Statement").

Please note that for the Staff's convenience, we have recited each of the Staff's comments and provided the Company's response to each comment immediately thereafter.

DRS/A filed July 9, 2019

General

1. Please identify the underwriter(s) of the offering in the next amendment.

We have identified the underwriters in the Registration Statement as requested.

If you have any questions, please do not hesitate to contact me at the above telephone and facsimile numbers.

Sincerely,

/s/ Jeffrey M. Gallant
Jeffrey M. Gallant

cc: Mr. Marc Gabelli