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March 19, 2014

Mr. H. Roger Schwall Assistant Director
Division of Corporation Finance
Securities and Exchange Commission
Washington, D.C. 20549

Re: NightFood Holdings, Inc.
Amendment Number 3 to Registration Statement on Form S-1
Filed today
File Number 333-193347

Dear Mr. Schwall:

Today we are filing amendment number 3 to the above captioned registration statement. This amendment principally involves an updating of the material previously filed and changes to the registration statement in response to the staff's comment letter dated March 18, 2014. The numbered paragraph below corresponds to the numbered paragraph in the staff's comment letter and set forth our response thereto:

1. The correct reference in the auditors' signature line should have been to Note 8, not Note 1. Note 8 adequately discloses the merger and retroactive application of equity. This amendment corrects the error

Please feel free to contact me with any questions you may have regarding the foregoing.

Very truly yours,

/s/ Frank J. Hariton

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