



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 12, 2017

Via E-mail

Ping Chen  
Chief Executive Officer  
Lianluo Smart Limited  
Room 2108, 21<sup>st</sup> Floor  
China Railway Construction Building  
No. 20 Shijingshan Road, 100040, Beijing, China

**Re: Lianluo Smart Limited**  
**Registration Statement on Form F-3**  
**Filed October 2, 2017**  
**File No. 333-220758**

Dear Mr. Chen:

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 Tom Jones at (202) 551-3602 with any questions.

Sincerely,

/s/ Tom Jones for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Anthony W. Basch, Esq.