



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

September 18, 2008

**Via U.S. Mail and Fax**

Mr. Timothy T. Page  
Chief Executive Officer and Chairman of Boards of Directors  
Lion Capital Holdings, Inc.  
9211 Waterford Centre Blvd, Suite 200  
Austin, TX 78758

**RE: Lion Capital Holdings, Inc.**  
**Form 10-KSB/A for the year December 31, 2007**  
**Filed on April 15, 2008 and amended on September 18, 2008**  
**File no. 0-49811**

Dear Mr. Page:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French  
Accountant Branch Chief