



DIVISION OF
CORPORATION FINANCE

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

Mr. Jeff Rice
Chief Executive Officer
Lion Capital Holdings, Inc.
7373 East Double Tree Ranch Rd
Suite 125
Scottsdale, AZ 85258

January 20, 2010

RE: **Lion Capital Holdings, Inc.**
 Form 10-K for the fiscal year December 31, 2008
 Filed April 13, 2009

Dear Mr. Rice:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director