



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