



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 18, 2008

Mr. George I. Norman, III  
Principal Accounting Officer  
LILM, Inc.  
1390 South 1100 East #204  
Salt Lake City, Utah 84105-2463

**Re: LILM, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 0-51872**

Dear Mr. Norman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief