



DIVISION OF
CORPORATION FINANCE

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

September 13, 2011

Via E-mail

Ms. Tawny Lam
President
Nova Lifestyle, Inc.
6541 East Washington Blvd.
Commerce, CA 90040

**Re: Nova Lifestyle, Inc.
Amendment No. 1 to Current Report on Form 8-K
Filed August 10, 2011
Form 10-Q for the Quarter Ended June 30, 2011
Filed August 15, 2011
File No. 333-163019**

Dear Ms. Lam:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long
Assistant Director

cc: Via E-mail
Robert Newman, Esq.
Newman & Morrison LLP