



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2012

Via E-Mail

Thanh H. Lam  
President  
Nova Lifestyle, Inc.  
6541 E. Washington Blvd.  
Commerce, California 90040

**Re: Nova Lifestyle, Inc.  
Registration Statement on Form S-1  
Filed March 30, 2012  
File No. 333-180496  
Post-Effective Amendment No. 1 to Form S-1  
Filed March 30, 2012  
File No. 333-177353**

Dear Ms. Lam:

We have limited our review of your registration statements and your response letter dated October 30, 2012 to those issues we have addressed in our comment.

General

1. We note your response to comments one, two and three of our letter dated October 10, 2012. We may have further comments after reviewing the amendments.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, me at (202) 551-3760 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: Via E-Mail  
Thomas Wardell, Esq.