



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2020

Thanh Lam  
Chief Executive Officer  
Nova Lifestyle, Inc.  
6565 E. Washington Blvd.  
Commerce, CA 90040

**Re: Nova Lifestyle, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 8, 2020**  
**File No. 333-249384**

Dear Ms. Lam:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Geoff Kruczek at (202) 551-3641 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Jeffrey Li