



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

DIVISION OF  
CORPORATION FINANCE

October 17, 2023

Thanh H. Lam  
President  
Nova Lifestyle, Inc.  
6565 E. Washington Blvd.  
Commerce, CA 90040

**Re: Nova Lifestyle, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-36259**

Dear Thanh H. Lam:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program

cc: Jeffrey Li