



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2020

Ping Chen  
Chief Executive Officer  
Lianluo Smart Ltd.  
Room 611, 6th Floor, BeiKong Technology Building  
No. 10 Baifuquan Road, Changping District  
Beijing 102200, People's Republic of China

**Re: Lianluo Smart Ltd.**  
**Registration Statement on Form F-1**  
**Filed March 24, 2020**  
**File No. 333-237358**

Dear Mr. Chen:

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 William Mastrianna, Attorney-Adviser, at (202) 551-3778 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences