



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 11, 2015

Man San Law  
Chief Executive Officer  
500.com Limited  
500.com Building  
Shenxianling Sports Center  
Longgang District, Shenzhen 518115  
The People's Republic of China

**Re: 500.com Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2014**  
**Filed April 27, 2015**  
**File No. 001-36206**

Dear Mr. Law:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Dana Brown

John Dana Brown  
Attorney-Advisor  
Office of Transportation and Leisure

cc: Chris Lin  
Simpson Thacher & Bartlett