



DIVISION OF
CORPORATION FINANCE

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

May 23, 2014

Via E-mail

Chen Li-Hsing

President

San Lotus Holding Inc.

3F B302C, No. 185 Kewang Road

Longtan Township, Taoyuan County 325

Taiwan (R.O.C.)

**Re: San Lotus Holding Inc.
Post-Effective Amendment No. 3 to Registration Statement on Form S-1
Filed May 20, 2014
File No. 333-176694**

Dear Mr. Li-Hsing:

We have reviewed your response to the comment in our letter dated May 14, 2014 and have the following additional comment.

General

1. Please update the financial statements as required by Rule 8-08 of Regulation S-X.

Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief

cc: Via E-mail
Ray Chiang