



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2014

Via E-mail

Chen Li-Hsing

President

San Lotus Holding Inc.

Suite 23, 3301 Spring Mountain Road

Las Vegas, NV 89102

**Re: San Lotus Holding Inc.  
Post-Effective Amendment No. 5 to Registration Statement on Form S-1  
Filed June 16, 2014  
File No. 333-176694**

Dear Mr. Li-Hsing:

We have reviewed your response to the comments in our letter dated June 12, 2014 and have the following additional comment.

General

1. We note your response to our prior comment 2 and reissue. Please provide currently dated consents from your independent registered public accountants with the next amendment. In this regard, we note that consents are required for both KCC & Associates and KCCW Accountancy Corp.

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