



DIVISION OF
CORPORATION FINANCE

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

March 6, 2014

Via Email

Kingrich J. Lee
Chief Executive Officer
Luckycom Inc.
200 S. Virginia Street, 8th Floor
Reno, Nevada 89501

**Re: Luckycom Inc.
Amendment to Registration Statement on Form S-1
Filed February 20, 2014
File No. 333-187874**

Dear Mr. Lee:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Executive Compensation, page 42

1. Please update the summary compensation table for the fiscal year ended February 28, 2014.

Certain Relationships and Related Transactions, page 43

2. We reissue comment 11 from our letter dated January 17, 2014. Please update this section consistent with the most recent financial statements. We note the amount due to your officer has increased. Please revise accordingly.

Kingrich J. Lee
Luckycom Inc.
March 6, 2014
Page 2

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Joanna Lam at (202) 551-3476 or Craig Arakawa at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald E. Alper at (202) 551-3329 or Pam Howell at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director