



DIVISION OF
CORPORATION FINANCE

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

October 25, 2019

Yong Yang
Chief Executive Officer
LOVE INTERNATIONAL GROUP, INC.
Room 161, 2nd Floor, No. 12 Building
1154 Kangqiao Road, Pu Dong New District
Shanghai, China

Re: LOVE INTERNATIONAL GROUP, INC.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed April 1, 2019
Form 8-K Filed February 12, 2019
File No. 0-55642

Dear Mr. Yang:

We have limited our review of your filing to the financial statements and related disclosures 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2018

General

1. Please file Form 10-Q for the quarters ended March 31, 2019 and June 30, 2019.

Form 8-K Filed February 12, 2019, page 1

2. Please amend this Form 8-K to provide Shenzhen Qianhai Lefu E-Commerce Ltd and Subsidiary audited financial statements as of and for the year ended December 31, 2018 along with the same information that would be required in a Form 10-K.

In closing, 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.

Yong Yang
LOVE INTERNATIONAL GROUP, INC.
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You may contact Adam Phippen at (202) 551-3336 or William Thompson at (202) 551-3344 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services