



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2013

Via E-mail

Cai Yu

Chief Executive Officer and Chief Financial Officer

Lion Lam Diamond Inc.

14520 Memorial Drive

Suite M206

Houston, Texas 77079

**Re: Lion Lam Diamond Inc.  
Item 4.01 Form 8-K  
Filed August 20, 2013  
File No. 333-172112**

Dear Mr. Yu:

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/ William H. Thompson

William H. Thompson  
Accounting Branch Chief

cc: David Lam, President