

November 3, 2020

Via Edgar

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Delaying Amendment for Lianluo Smart Limited's Registration Statement on Form F-1 (File No. 333-249659)

Ladies and Gentlemen:

Pursuant to Rule 473 under the Securities Act of 1933, as amended, Lianluo Smart Limited ("Company") hereby files a delaying amendment with respect to its Registration Statement on Form F-1 (File No. 333-249659) filed with the Commission on October 26, 2020 (the "Registration Statement"). This filing is made solely to address language that was inadvertently omitted from the Registration Statement. Timing and completion of the offering depends on market conditions and other factors.

The Company specifically amends the facing page of the Registration Statement by incorporating by reference the following language:

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended (the "Securities Act"), or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

No fees are required in connection with this filing. If you have any questions or comments in connection with this delaying amendment, please call Joan Wu (212-530-2208) of Hunter Taubman Fischer & Li LLC.

Very truly yours,

/s/ Bin Lin

Name: Bin Lin

Title: Chief Executive Officer, Chairman, and Director

Joan Wu, Esq.
Hunter Taubman Fischer & Li LLC
