

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
13 December 2013**

**ORDER DENYING CONFIDENTIAL TREATMENT  
REQUEST UNDER RULE 24b-2  
AND  
NOTICE OF OPPORTUNITY TO PETITION  
FOR REVIEW UNDER THE  
SECURITIES EXCHANGE ACT OF 1934**

**L & L Energy, Inc.**

**File No. 1-34633 -- CF# 30116**

---

The Division of Corporation Finance denied your request for confidential treatment of the information excluded from exhibit 4 to exhibit 99.1 to the Form 8-K/A filed on August 14, 2012, amending the Form 8-K filed on August 10, 2012.

We denied your request because we concluded:

- the excluded information is material to those who make investment decisions concerning your securities; and
- the application failed to include information required to be included by Rule 24b-2, including an analysis of the applicable exemption from disclosure under the Commission's rules and regulations.

If you wish to petition the Commission under 17 C.F.R. 201.430 for review of this order, you must file with the Office of the Secretary (1) a written notice of intention to petition for review within five days after you received this order or otherwise have actual notice of it, and (2) a written petition for review, as described in 17 C.F.R. 201.430(a)(2), within five days thereafter.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Elizabeth M. Murphy  
Secretary