



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2013

Via E-mail

Lung Lai Tan, Chief Executive Officer  
Asia Travel Corporation  
Unit 1202, Level 12, One Peking,  
1 Peking Road, Tsim Sha Tsui  
Kowloon, Hong Kong

**Re: Asia Travel Corporation (f/k/a Realgold International, Inc.)  
Amendment No. 1 to Form 8-K  
Filed January 28, 2013  
File No. 000-21909**

Dear Mr. Tan:

We issued comments on the above captioned filing on February 28, 2013. On June 24, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Stacie Gorman at (202) 551-3585 or me at (202) 551-3401 if you have any questions.

Sincerely,

/s/ Jennifer Gowetski

Jennifer Gowetski  
Senior Counsel

cc. Bin Zhou, Esq. (*via e-mail*)