



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2014

VIA E-MAIL

Tan Lung Lai  
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.)  
Form 8-K  
Filed on December 28, 2012  
File No. 000-21909**

Dear Mr. Tan Lung Lai:

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/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant

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