

July 14, 2008

Jack Lawrence  
Chief Financial Officer  
Corgi International Limited  
201-N. Civic Drive  
Walnut Creek, CA 94596

Re: Corgi International Limited  
Form 20-F: For the fiscal year ended March 31, 2007  
Commission file number: 0-22161

Dear Mr. Lawrence:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief