



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

August 22, 2016

Via E-mail

Luk Lai Ching Kimmy  
Chief Executive Officer and Director  
First Asia Holdings Limited  
Suite 823-825  
8/F Ocean Center, Harbour City  
5 Canton Road  
Tsimshatsui, Kowloon, Hong Kong.

**Re: First Asia Holdings Limited  
Preliminary Information Statement on Schedule 14C  
Filed August 1, 2016  
File No. 000-30801**

Dear Ms. Luk:

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/ Christian Windsor

Christian Windsor  
Special Counsel

cc: Gary S. Joiner, Esq., Frasca, Joiner, Goodman and Greenstein, P.C.