



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

June 17, 2008

VIA U.S. MAIL

Mr. Kei Hong Chua
Chief Financial Officer
14th Floor, 138 Texaco Road
Tsuen Wan, New Territories
Hong Kong

RE: ASAT Holdings, Limited
Form 20-F for the fiscal year ended April 30, 2007
Filed October 15, 2007
File No. 000-30842

Dear Mr. Chua:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief