

Mail Stop 4561

March 11, 2009

Mr. Hung-Lang Huang  
Chairman, Chief Executive Officer and President  
DIAS Holding, Inc.  
16630 Southfield Road  
Allen Park, MI 48101

**Re: DIAS Holding, Inc.**  
**Item 4.01 Form 8-K**  
**Filed February 10, 2009, as amended on March 11, 2009**  
**File No. 0-51898**

Dear Mr. Hung-Lang:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant