



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 23, 2009

Mr. John Leper  
Chief Executive Officer  
Asia Global Holdings Corp.  
601B Tower 1, Cheung Sha Wan Plaza  
889 Cheung Sha Wan Road  
Kowloon, Hong Kong

**Re: Asia Global Holdings Corp.  
Item 4.02 Form 8-K  
Filed April 14, 2009  
Amendment No. 1 to Item 4.02 Form 8-K  
Filed July 23, 2009  
File No. 333-64804**

Dear Mr. Leper:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Adam Phippen  
Staff Accountant