



DIVISION OF  
CORPORATION FINANCE

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

June 18, 2010

Mr. Ping-Shun Lai  
Chief Executive Officer and Chief Financial Officer  
Asia Global Holdings Corp.  
Room 901, Haleson Building  
1 Jubilee Street, Central, Hong Kong

**Re: Asia Global Holdings Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
Form 10-Q for the Quarter Ended June 30, 2009  
Filed September 11, 2009  
Form 10-Q for the Quarter Ended September 30, 2009  
Filed November 19, 2009  
File No. 0-50788**

Dear Mr. Lai:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jennifer Thompson  
Branch Chief

cc: Mr. Stephen E. Rounds  
*Via facsimile to (303) 377-0231*