



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2008

*By U.S. mail and facsimile to 011 (853) 28323265*

Ms. Eliza Y. P. Pang  
Chief Financial Officer  
Deswell Industries, Inc.  
17B, Edificio Comercial Rodrigues  
599 Avenida da Praia Grande  
Macao

**RE: Deswell Industries, Inc.  
Form 20-F for the fiscal year ended March 31, 2007  
File No. 0-26448**

Dear Ms. Pang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

John M. Hartz  
Senior Assistant Chief  
Accountant