

UNITED STATES SECURITIES AND EXCHANGE COMMISSION CF/AD5 100 F STREET, NE WASHINGTON, D.C. 20549-3561

June 9, 2008

Via Facsimile

T. Keith Blackwell Chief Executive Officer, Chief Financial Officer and Treasurer Sungold International Holdings Corp. 300-940 The East Mall Toronto, Ontario Canada M9B 6J7

RE: Sungold International Holdings Corp.

Form 20-F For the Year Ended August 31, 2007

File Number: 000-30006

Dear Mr. Blackwell:

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

Sincerely,

Joseph Foti Senior Assistant Chief Accountant