UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0308

DIVISION OF CORPORATION FINANCE

Mail Stop 03-08

October 28, 2005

AU Moon Ying, Henry Chief Financial Officer Man Sang Holdings, Inc. 21/F., Railway Plaza, 39 Chatham Road South Tsimshatsui, Kowloon, Hong Kong

Re: Man Sang Holdings, Inc. Form 10-K for the Fiscal Year Ended March 31, 2005 Form 10-Q for the Fiscal Quarter Ended June 30, 2005 File No. 0-20877

Dear Mr. AU Moon Ying:

We have reviewed your response dated September 27, 2005 to our comment letter dated September 13, 2005. We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Branch Chief