Mail Stop 6010

June 22, 2007

## VIA U.S. MAIL and FACSIMILE 852-2691-1724

Cathy Kit Teng Pang Director of Finance Unit 1106-1110 11/F, Star House 3 Salisbury Road Tsimshatsui Kowloon, Hong Kong

## RE: Bonso Electronics International Inc. Form 20-F for the fiscal year ended March 31, 2006 Filed September 29, 2006 File No. 000-17601

Dear Ms. Kit Teng Pang:

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

Sincerely,

Martin F. James Senior Assistant Chief Accountant