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<CONTACT-NAME>	Steffi Tam	</CONTACT-NAME>
<CONTACT-PHONE>	852 2867 9560	</CONTACT-PHONE>
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 Or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 31, 2007

MAN SANG HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

NEVADA
(State or other
jurisdiction of incorporation)

000-20877
(Commission
File Number)

87-0539570
(IRS Employer
Identification No.)

21st Floor, Railway Plaza, 39 Chatham Road South,
Tsimshatsui, Kowloon,
Hong Kong SAR
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (852) 2317 5300

SECTION 9 ? FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibit

(d) Exhibits

16.1 Letter dated May 31, 2007 from Moores Rowland Mazars to the Securities and Exchange Commission

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: June 4, 2007

MAN SANG HOLDINGS, INC.

By: /s/ CHENG Chung Hing, Ricky
CHENG Chung Hing, Ricky
Chairman of the Board, President and
Chief Executive Officer

EXHIBIT INDEX

Exhibit Number	Description
16.1	Letter dated May 31, 2007 from Moores Rowland Mazars to the Securities and Exchange Commission

Exhibit 16.1

[Letterhead of Moores Rowland Mazars]

Our ref: DL/KK/JE/M378/ABA2

May 31, 2007

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Dear Sirs/Madams,

Re: Man Sang Holdings, Inc.

We have read the statements made by the Company, which we understand will be filed with the Commission pursuant to Item 4.01 of the Form 8-K, as part of the Company report on Form 8-K dated June 4, 2007 regarding the recent change of independent auditors. We agree with such statements regarding our firm in such Form 8-K.

Very truly yours,

/s/ Moores Rowland Mazars

Chartered Accountants
Certified Public Accountants
Hong Kong

c.c. The Audit Committee of the Board of Directors
Man Sang Holdings, Inc.