

GRAND TOYS INTERNATIONAL INC

Form RW

April 01, 2004

April 1, 2004

VIA FACSIMILE AND EDGAR, FAX#: 1-202-942-9638

Securities and Exchange Commission

Division of Corporation Finance

Mail Stop 03-08

450 Fifth Street, N.W.

Washington, DC 20549

Attn: Mr Steven Hearne, Esq.

Re:

Application to Withdraw Registration Statement on Form S-3

Grand Toys International, Inc. -- SEC File No. 333-81526

Dear Mr. Hearne:

