



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

May 27, 2009

Yuan Chun Tang  
Chief Executive Officer  
Asia Pacific Wire & Cable Corporation Limited  
7/FI. B, No. 132, Sec. 3  
Min-Sheng East Road  
Taipei, 105, Taiwan  
People's Republic of China

**Re: Asia Pacific Wire & Cable Corporation Limited  
Post-Effective Amendment No. 2 to  
Registration Statement on Form F-1  
Filed on May 13, 2009  
File No. 333-153796**

Dear Mr. Tang:

We have reviewed your filing and have the following comments. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that you have included unaudited financial statements through the six month period ending June 30, 2008. However, it appears that your financial statements are no longer current. Please amend your filing to include updated audited financial statements. See Item 8A to Form 20-F.
2. Please advise us as to whether any offers or sales were made pursuant to the prospectus during the period in which the financial statements were not current.

\* \* \* \*

You may contact Jessica Kane, Staff Attorney, at (202) 551-3235 or me at (202) 551-3397 with any questions.

Sincerely,

Jay Ingram  
Legal Branch Chief

Yuan Chun Tang  
Asia Pacific Wire & Cable Corporation Limited  
May 27, 2009  
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cc: Michael J. Hagan, Esq.  
Morrison & Foerster LLP  
1290 Avenue of the Americas  
New York, NY 10104