

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/Fl. 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 However, it appears that your financial statements are no longer current.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. <u>See</u> 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 Page 2

cc: Michael J. Hagan, Esq.
Morrison & Foerster LLP
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New York, NY 10104