

Mail Stop 3561

November 14, 2005

Via U.S. Mail and Fax: (65) 6547-2223

Eddie Heng

Chief Financial Officer

Global Sources Ltd.

1 Sims Lane #08-01

Singapore 387355

RE: Global Sources Ltd.

Form 20-F for the year ended December 31, 2004

Filed May 13, 2005

File No. 0-30678

Dear Mr. Heng:

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

Sincerely,

Larry Spirgel
Assistant Director