



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 15, 2010

Mr. Eddie Heng
Chief Financial Officer
Global Sources Ltd.
Canon's Court
22 Victoria Street
Hamilton, HM, 12 Bermuda

RE: Global Sources LTD
Form 20-F for Fiscal Year Ended December 31, 2008
Filed June 26, 2009
File No. 000-30678

Dear Mr. Heng:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director