



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