



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Via U.S. Mail and Facsimile to 886-2-26620816 and 403-266-5732

Mr. James Wu  
President and Chief Executive Officer  
TransAKT Ltd.  
No.3, Lane 141, Sec. 3, Beishen Rd.  
Shenkeng Township  
Taipei County 222  
Taiwan (R.O.C)

**RE: TransAKT Ltd.**  
**Form 20-F for the year ended December 31, 2009**  
**Filed June 29, 2010**  
**Form 10-Q for the quarter ended September 30, 2010**  
**Filed November 15, 2010**  
**File No. 000-50392**

Dear Mr. Wu:

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

Sincerely,

/s/ Robert S. Littlepage  
for

Larry Spigel  
Assistant Director