



DIVISION OF
CORPORATION FINANCE

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

September 27, 2011

Via Facsimile

Nigel Liu
Chief Financial Officer
Actions Semiconductor Co., Ltd.
No. 1, Ke Ji Si Road
Technology Innovation Coast of Hi-Tech Zone, Zhuhai
Guangdong, 519085
The People's Republic of China

Re: Actions Semiconductor Co., Ltd.
Form 20-F for the fiscal year ended December 31, 2010
Filed April 22, 2011
File No. 000-51604

Dear Mr. Liu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian Cascio

Brian Cascio
Accounting Branch Chief