



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2014

Via E-mail

I-Hung (Nigel) Liu  
Chief Financial Officer  
Actions Semiconductor Co., Ltd  
No. 1, Ke Ji Si Road  
Zhuhai, Guangdong, 519085  
The People's Republic of China

**Re: Actions Semiconductor Co., Ltd  
Amendment No. 3 to Schedule TO-I  
Filed September 26, 2014  
File No. 005-81375**

Dear Mr. Liu:

We have reviewed your filing and have the following comment.

General

1. We note your response to prior comment 2. While not necessarily agreeing with your analysis regarding the availability of Tier II as set forth in Rule 13e-4(i), we have determined not to pursue the prompt payment issue further at this time. We reserve the right to make further inquiry into this matter and make any recommendations we deem appropriate.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Jen J. Huang, Esq.  
Fenwick & West LLP