



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2011

Via Facsimile (212) 878-8375 and U.S. Mail

Mr. Robert W. Roche  
Bireme Limited  
c/o Codan Trust Company (Cayman) Limited  
Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman, KY1-1111

**Re: Acorn International, Inc.  
Schedule TO-T/A filed by Bireme Limited, Robert Roche, Don Dongjie Yang  
and Ritsuko Hattori-Roche  
Filed June 28, 2011  
File No. 05-83555**

**Schedule 13D filed by Don Dongjie Yang and D.Y. Capital, Inc.  
Filed June 3, 2011  
File No. 05-83555**

**Amendment No. 3 to Schedule 13D filed by Robert W. Roche, et al.  
Filed June 3, 2011  
File No. 05-83555**

Dear Mr. Roche:

We have reviewed the above referenced filings and have the following comments.

Schedule TO-T/A

General

1. We note your responses to our prior comments. We reissue prior comments 1, 2, 3, and 4. As noted in telephonic discussions between counsel and the staff, we await your response and revisions. Please be mindful of the time that must remain in an offer following any material change or amendment. Depending on the materiality of the changes made and the number of days remaining in the offer, you may be required to extend the offer and re-circulate new disclosure to security holders. Please confirm your understanding in your response letter.

Schedule 13D and Schedule 13D/A

2. We note your response to our prior comment. We are still processing the response. We may have further comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the bidders are in possession of all facts relating to the disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from each bidder acknowledging that:

- the bidder is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the bidder 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.

Please direct any questions to me at (202) 551-3757. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

*/s/ Mellissa Campbell Duru*

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers & Acquisitions

Cc (via facsimile): John A. Healy, Esq.  
Clifford Chance US LLP