



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

December 4, 2020

Via E-Mail

Don S. Williams, Esq.  
Hogan Lovells International LLP  
Suite 1804-1808, Park Place  
1601 Nanjing Road West  
Jing An District  
Shanghai 200040

**Re: Acorn International, Inc.  
Amendment No. 1 to Schedule 13E-3  
Filed by Acorn International, Inc., First Ostia Port Ltd., Second Actium Coin  
Ltd., Robert W. Roche, Ritsuko Hattori-Roche, Catalonia Holdings, LLC  
and Bireme Limited  
Filed on November 27, 2020  
File No. 5-83555**

Dear Mr. Williams:

We have reviewed the above filing and related response letter and have the following comments.

**Schedule 13E-3 Exhibit (a)-(1) Preliminary Proxy Statement of the Company**

1. We note your response to prior comment 7. We acknowledge that the Company is a foreign private issuer and is not required to, and does not, file quarterly reports under the Exchange Act. However, given that the Company has furnished its quarterly earnings release, and in light of the guidance referred to in our prior comment and the information provided in your response, we are unable to agree that the Company is not required to include such information in the Rule 13e-3 disclosure materials disseminated to shareholders.

\* \* \*

Please direct any questions to me at (202) 551-3444. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Don S. Williams, Esq.  
Hogan Lovells International LLP  
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Sincerely,

/s/ Perry J. Hindin

Perry J. Hindin  
Special Counsel  
Office of Mergers & Acquisitions