



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

DIVISION OF
CORPORATION FINANCE

April 4, 2014

Via E-mail

Qiang Li
Chief Executive Officer
Trunkbow International Holdings Limited
Unit 1217-1218, 12F of Tower B, Gemdale Plaza
No. 91 Jianguo Road, Chaoyang District, Beijing
People's Republic of China 100022

**Re: Trunkbow International Holdings Limited
Amendment No. 2 to Schedule 13E-3
Filed February 24, 2014 by Trunkbow International Holdings Limited, et al.
File No. 005-86044**

Dear Mr. Li:

1. We note from the Form 12b-25 filed today that you do not intend to file an annual report on Form 10-K for your fiscal-year ended December 31, 2013 due to the pending shareholder vote. Please tell us how this is consistent with Question 151.01 of our Exchange Act Rules Compliance and Disclosure Interpretations, available on our website at <http://www.sec.gov/divisions/corpfin/guidance/exchangeactrules-interps.htm>

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or, in his absence, the undersigned at (202) 551-3641 with any questions.

Sincerely,

/s/ Geoff Kruczek

Geoff Kruczek
Attorney-Advisor
Office of Mergers and Acquisitions

cc: Via E-mail
Lee Edwards, Esq.
Shearman & Sterling LLP