



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2025

Paul Weber  
Senior Vice President  
ASIA PACIFIC WIRE & CABLE CORP LTD  
15/FI. B, No. 77, Sec. 2  
Dunhua South Road  
Taipei, 106, Taiwan  
Republic of China

**Re: ASIA PACIFIC WIRE & CABLE CORP LTD**  
**Registration Statement on Form F-1**  
**Filed on August 29, 2025**  
**File No. 333-289970**

Dear Paul Weber:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing