Via EDGAR and Telecopier

Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Attention: Paul Dudek, Esq.

Division of International Corporate Finance

Fax: (202) 772-9207

Re: CHIPMOS Technologies Inc.

Registration Statement on Form F-6 (Registration No.: 333-209736)

Dear Mr. Dudek:

Citibank N.A., as depositary (the "<u>Depositary</u>") and acting solely on behalf of the legal entity created by the Form of Deposit Agreement, by and among the Depositary, Chipmos Technologies Inc., a company organized under the laws of the Republic of China (the "<u>Company</u>"), and all Holders and Beneficial Owners of American Depositary Shares issued thereunder representing ordinary shares, par value of NT\$10 per share, of the Company, hereby requests that the effectiveness of Registration Statement on Form F-6, as amended by any pre-effective amendments, (Registration No.: 333-209736) be accelerated to coincide with the accelerated effectiveness of the Company's Registration Statement on Form F-4 (File No.: 333-209733).

Please call me at (212) 816-6351 if you have any questions.

Very truly yours,

CITIBANK, N.A.

By: /s/ Keith Galfo

Name: Keith Galfo
Title: Vice President

cc: Herman H. Raspé, Esq. (Patterson Belknap Webb & Tyler LLP)