As filed with the Securities and Exchange Commission on June 21, 2004

Registration Statement No. 333-

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

ChipMOS TECHNOLOGIES (Bermuda) LTD.

(Exact name of issuer as specified in its charter)

Bermuda	**None**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification No.)**

No. 1, R&D Road 1
Hsinchu Science Park
Hsinchu, Taiwan
Republic of China
(Address of Principal Executive Offices)

ChipMOS TECHNOLOGIES (Bermuda) LTD.
SHARE OPTION PLAN 2001

(Full title of the plans)

CT Corporation System
111 Eighth Avenue
New York, New York 10011
(212) 894-8940
(Name, address and telephone number of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(3)
Common Shares, par value $0.01 per share	3,200,000 shares	$7.055	$22,576,000	$2,861

(1) Plus such indeterminate number of additional common shares as may be offered and issued to prevent dilution resulting from stock splits or similar transactions in accordance with Rule 416 under the Securities Act of 1933, as amended.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h), based on the average of the high and low prices of the common shares of ChipMOS TECHNOLOGIES (Bermuda) LTD. as reported on the NASDAQ National Market System on June 17, 2004, namely $7.055.

(3) A filing fee in the amount of US$20,093 was paid in connection with the filing of the registration statement on Form F-3 of ChipMOS TECHNOLOGIES (Bermuda) LTD., dated May 21, 2004, US$19,783 out of which were applied to pay the filing fee required in connection with the Form F-3 Registration Statement. Pursuant to Rule 456 under the Securities Act the balance of US$310 of that filing fee is hereby applied to pay the filing fee in connection this Registration Statement. In addition, the remaining US$2551 of the filing fee has been sent by wire transfer to the Commission in connection with this filing.

INCORPORATION OF INFORMATION

This registration statement on Form S-8 registers additional securities of the same class as other securities of the registrant for which a registration statement, also filed on Form S-8 by the registrant and relating to the registrant's Share Option Plan 2001, is effective. Pursuant to General Instruction to Form S-8, the contents of the registrant's registration statement on Form S-8 (File No. 333-85290), as filed with the Securities and Exchange Commission on March 28, 2002, are hereby incorporated by reference.

Item 8. EXHIBITS

Exhibit Number		Description
4.1	—	Memorandum of Association of the Registrant (*)
4.2	—	Bye-Laws of the Registrant, as amended on December 14, 2001(**)
4.3	—	ChipMOS TECHNOLOGIES (Bermuda) LTD. Share Option Plan 2001, as amended
5.1	—	Opinion of Appleby Spurling Hunter on the validity of the Common Shares
23.1	—	Consent of Moore Stephens
23.2	—	Consent of Appleby Spurling Hunter (included in Exhibit 5.1)
24.1	—	Power of Attorney (included on signature page)

(*) Incorporated by reference to Exhibit 1.1 to the Registrant's Registration Statement on Form 20-F (File No. 0-31106) filed on June 15, 2001.
(**) Incorporated by reference to the Registrant's report on Form 6-K, dated February 19, 2002.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Taipei, Taiwan, Republic of China, on June 18, 2004.

ChipMOS TECHNOLOGIES (Bermuda) LTD.

By: /s/ Shih-Jye Cheng
Name: Shih-Jye Cheng
Title: Chairman and Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Shou-Kang Chen as his true and lawful attorney-in-fact and agent, with full power of substitution and re-substitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments, including post-effective amendments, and supplements to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the United States Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as each such person might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed on June 18, 2004 by the following persons in the capacities indicated:

Name	**Title**
/s/ Shih-Jye Cheng Shih-Jye Cheng	Chairman/Chief Executive Officer
/s/ Shou-Kang Chen Shou-Kang Chen	Chief Financial Officer
/s/ Hung-Chiu Hu Hung-Chiu Hu	Director

Name	Title
/s/ Hsing Ti-Tuan	Director
Hsing Ti-Tuan	
/s/ Min-Liang Chen	Director
Min-Liang Chen	
/s/ Pierre Laflamme	Director
Pierre Laflamme	
/s/ Jwo-Yi Miao	Director
Jwo-Yi Miao	
/s/ Robert Ma Kam Fook	Director
Robert Ma Kam Fook	

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF THE REGISTRANT

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of ChipMOS TECHNOLOGIES (Bermuda) LTD., has signed this Registration Statement on June 18, 2004.

ChipMOS U.S.A. INC.

By: /s/ Shih-Jye Cheng
Name: Shih-Jye Cheng
Title: President

EXHIBIT INDEX

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CHIPMOS TECHNOLOGIES (BERMUDA) LTD.
SHARE OPTION PLAN

1. Establishment, Purpose and Effective Date

CHIPMOS TECHNOLOGIES (Bermuda) LTD. (the "Company") has established the CHIPMOS TECHNOLOGIES (Bermuda) LTD. Share Option Plan 2001 effective December 14, 2001 and then amended the same effective March 19, 2004 (as amended, the "Plan"). The purpose of the Plan is to enable the Company and its affiliates to stimulate the efforts of directors, officers, employees and consultants toward the achievement of objectives established by the Company and to encourage the employees to identify their long-term interests with those of the Company's shareholders.

2. Plan Administration

(a) Administration. The Plan shall be administered by the Board of Directors of the Company (the "Board") or, in the sole discretion of the Board of Directors, by any committee of the Board authorized by it for such purpose (the "Committee"). The Board may vest in the Committee all or any part of its authority, as described herein, with respect to the administration of the Plan.

(b) Authority. The Board (or the Committee) shall have full power and authority to interpret the Plan and any Option Agreements, to establish, amend and rescind rules and regulations relating to the Plan and any option award agreements, to determine the form and content of options (the "Options") to purchase the Company's Common Shares, par value US$0.01 (the "Shares"), to be issued under the Plan, to provide for conditions and assurances deemed necessary or advisable to protect the interests of the Company and to make all other determinations necessary or advisable for the administration of the Plan.

The Board (or the Committee) shall determine, in its discretion, the directors, officers, employees and consultants to whom, and the time or times at which, Options shall be granted, the number of Shares to be subject to each Option, the duration of each Option, the exercise price of each Option, and the time or times within which (during the term of such Option) all or portions of each Option may be exercised, except as otherwise provided for herein.

(c) Decisions Final and Conclusive. The determination of the Board (or the Committee) as to any question arising under the Plan, including questions of construction and interpretation, shall be final, binding and conclusive upon all persons, including the Company, its shareholders and persons having any interests in the Options. In making its determinations, the Board (or the Committee) may conclusively rely on outside experts for, among other things, the valuation of any property used for payment of the exercise price of any Options. No member of the Board (or the Committee) shall be liable for any action or determination made in good faith with respect to the Plan or any award.

3. Eligibility

All directors, officers, employees and consultants of the Company and its affiliates shall be eligible to receive Options.

4. Shares Subject to the Plan

(a) Number. The aggregate number of Shares that may be issued pursuant to Options under the Plan is 9,000,000. Such shares may consist, in whole or in part, of authorized but unissued Shares of the Company which are not reserved for any other purpose.

(b) Adjustment in Capitalization. If there is any change (increase or decrease) in the outstanding Shares by reason of a stock dividend, recapitalization, merger, consolidation, stock split, combination or exchange of Shares, or otherwise, the aggregate number of Shares available under the Plan, the number and kind of Shares subject to each outstanding Option and the exercise price (as described in Section 5(d) hereof) thereof

may, in the sole discretion of the Board (or the Committee), be appropriately adjusted so as fairly and equitably to reflect such change; provided, however, that fractional Shares shall be rounded down to the nearest whole Share.

5. Options

(a) Grant of Options. The Board (or the Committee) may from time to time at its discretion, subject to the provisions of the Plan, grant Options to such directors, officers, employees and consultants of the Company and its affiliates as it shall determine. The Board (or the Committee) shall specify at the time of grant whether the option is an incentive stock option ("Incentive Stock Option") within the meaning of Section 422 of the Internal Revenue Code of 1986 (the "Code"), as amended, or a non-statutory stock option.

(b) Option Award Agreement. Each Option granted under the Plan shall be evidenced by a written option award agreement (the "Option Award Agreement") setting forth the terms under which the Option is granted, including the date or dates on which, or during which, it becomes exercisable in whole or in part, and such conditions and restrictions as the Board (or the Committee) shall deem appropriate.

(c) Duration of Options. Each Option shall be of the duration specified in the Option Award Agreement pursuant to which it is granted. All rights to exercise an Option shall expire not later than (i) ten years from the date on which such Option is granted and (ii) five years from the date on which such Option is granted if the holder of the Option owns more than 10% of the combined total voting power of the Company at the time the Option is granted.

(d) Exercise Price. The exercise price of each Option shall be determined by the Board (or the Committee) in its sole discretion, but in no event shall the per share exercise price of (i) any non-statutory stock option be less than the nominal or par value of the Company's Shares, or (ii) any Incentive Stock Option be less than the fair market value of a Company Share on the date of grant of such Option (or 110% of such fair market value if the holder of the Option owns more than 10% of the total combined voting power of the Company at the time the Option is granted).

6. Exercise of Options

(a) Written Notice. In order to exercise an Option, in whole or in part, the holder of the Option shall give written notice to the Company. The date on which the Company receives such notice shall be considered as the date such Option was exercised as to the Shares specified in such notice.

(b) Payment. Simultaneously with the delivery to the Company of the notice of exercise of an Option, the holder of the Option shall pay to the Company the sum of (i) the aggregate exercise price of all Shares pursuant to such exercise of the Option, or, if the Board (or Committee) shall permit the payment of such price in installments, on such terms and conditions as it may determine, (ii) an amount equal to the federal, state and local taxes, if any, required to be withheld and paid by the Company as a result of such exercise (iii) an amount equal to any other expenses to be paid by the holder of the Option upon exercise as set forth in the Option Award Agreement. Such payment shall be made (i) in cash, (ii) by certified check, or (iii) as otherwise specified in the Option Award Agreement or permitted by the Board (or the Committee), including at the sole discretion of the Board (or the Committee), in property. The Board (or the Committee), in its sole discretion, may permit the holder of the Option the right to transfer Shares acquired upon exercise of a part of an Option in payment of the exercise price payable upon immediate exercise of a further part of the Option. In addition, the Board (or the Committee) may permit the holder of the Option to satisfy the obligation with respect to the taxes required to be withheld by the Company by having the Company withhold Shares the fair market value (as determined by the Board (or the Committee)) of which is equal to such taxes and any fractional amount shall be settled in cash).

(c) Issuance of Shares. As soon as possible after receipt of payment and satisfaction of any other conditions set forth in the Option Award Agreement by the holder of the Option, the Company shall deliver, free and clear of any transfer taxes payable in connection therewith, to the holder of the Option the specified number of Shares in book-entry or certificated form.

(d) No Privileges of a Shareholder. The holder of an Option shall not be deemed a shareholder with respect to any Shares covered by the Option until such Shares shall have been delivered upon exercise of the option.

7. No Transfer of Options

An Option is not transferable by the holder thereof otherwise than by will or the laws of descent and distribution, and is exercisable, during the lifetime of the Option holder, only by such holder. Notwithstanding the immediately preceding sentence, the Board (or the Committee) may, subject to terms and conditions it may specify, permit an Option holder to transfer any non-statutory option granted to him pursuant to the Plan to one or more of his family members or to trusts or other entities established for the benefit of the Option holder and/or one or more of such family members. For purposes of the Plan, the term "family members" shall mean the Option holder's spouse, issue and grandchildren (including adopted and step children).

8. Termination of Employment

Upon termination of an Option holder's employment for any reason, all Options granted to such Option holder shall immediately be canceled, except as otherwise provided in the Option Award Agreement.

9. No Right of Employment

Nothing contained in the Plan herein or in any Option Award Agreement shall interfere with or limit in any way the rights of the Company or any affiliate to terminate the employment of the holder of an Option at any time, or confer upon any holder any right to continue in the employ of the Company or any affiliate.

10. Change in Control

Each Option that is not exercisable in full shall be deemed immediately fully vested and fully exercisable upon a Change in Control.

"Change in Control" shall mean the occurrence of any one of the following events: (i) any "person" (as such term is defined in Section 3(a)(9) of the Exchange Act and

as used in Sections 13(d)(3) and 14(d)(2) of the Exchange Act), other than Mosel Vitellic Inc. or any of its affiliates, is or becomes a "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of securities of the Company representing 50% or more of the combined voting power of the Company's then outstanding securities eligible to vote for the election of the Board of Directors (the "Company Voting Securities"); *provided, however*, that the event described in this paragraph (i) shall not be deemed to be a Change in Control by virtue of any of the following acquisitions: (A) by the Company or any of its subsidiaries, (B) by any employee benefit plan sponsored or maintained by the Company or any of its subsidiaries, or (C) by any person approved in advance to acquire such amount of Company's voting securities by the Board of Directors, a majority of whom are, and have been, Incumbent Directors (as defined below) for at least two years; (ii) during any period of not more than two years, individuals who constitute the Board of Directors of the Company as of the beginning of the period (the "Incumbent Directors") cease for any reason to constitute at least a majority of the Board of Directors, *provided* that any person becoming a director subsequent to the beginning of the period whose election or nomination for election was approved by a vote (either by a specific vote or by approval of the proxy statement of the Company in which such person is named as a nominee for director, without objection to such nomination) of at least three-quarters of the Incumbent Directors who remain on the Board of Directors, including those directors whose election or nomination for election was previously so approved, shall also be deemed to be an Incumbent Director; *provided, however*, that no individual initially elected or nominated as a director of the Company as a result of an actual or threatened election contest with respect to directors or any other actual or threatened solicitation of proxies or consents by or on behalf of any person other than the Board of Directors shall be deemed to be an Incumbent Director; (iii) the consummation of a merger, consolidation, share exchange or similar form of corporate reorganization of the Company (or any such type of transaction involving the Company or any of its subsidiaries that requires the approval of the Company's shareholders, whether for the transaction or the issuance of securities in the transaction or otherwise) (a "Business Combination"), unless such Business Combination is approved in advance by the Board of Directors, a majority of

whom are, and have been, Incumbent Directors for at least two years; or (iv) the shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or the sale of all or substantially all of its assets.

11. Duration of the Plan

The Plan shall remain in effect for ten years from its effective date unless earlier terminated by the Board; but Options theretofore granted may extend beyond the date of termination in accordance with the provisions of the Plan.

12. Amendment

The Board may amend the Plan from time to time in such respects as it deems advisable, provided that no amendment shall materially and adversely affect the rights of any holder of an Option with respect to such Option without the Option holder's consent.

13. Laws, Rules and Regulations

The Plan, the grant and exercise of Options thereunder and the obligation of the Company to sell and deliver Shares pursuant to such Options shall be subject to all applicable laws, rules and regulations, and to any required approvals by any governmental agencies or national securities exchanges.

The Plan shall be governed by the laws of Bermuda, without reference to principles of conflict of laws.

APPLEBY

APPLEBY | SPURLING | HUNTER

18 June 2004

To: ChipMOS TECHNOLOGIES (Bermuda) LTD.
No.1 R&D Rd. 1, Science-Based Industrial Park
Hsinchu
Taiwan, R.O.C.

Dear Sirs,

Re: ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company")

1. We have been asked to provide this legal opinion with regard to the laws of Bermuda in connection with the Company's Share Option Plan 2001 (effective as of December 14, 2001 and as amended effective March 19, 2004) and the registration of 9,000,000 common shares of the Company par value US$0.01 per share (the "Shares") under the United States Securities Act of 1933, as amended (the "Securities Act").

2. For the purposes of this opinion, we have examined the following:

(a) the final form of the registration statement on Form S-8 (the "Registration Statement") as provided to us by Messrs. Sullivan & Cromwell on 18 June 2004;

(b) the Company's Share Option Plan 2001 (effective as of 14 December 2001 and as amended effective March 19, 2004) (the "Plan");

(c) copies, certified to be true copies, of the Memorandum of Association and Bye-Laws of the Company (adopted on 12 January, 2001 and amended up to 14 December 2001) (the "Constitutional Documents");

(d) a facsmile copy of a Director's Certificate dated 17 June 2004 (the "Certificate") confirming certain matters of fact and opinion;

(e) certified copies of the written resolution of the sole shareholder of the Company with effect as of 12 January 2001, the written resolutions of the Board of Directors of the Company effective as of 2 November 2001 and the minutes of the Annual General Meeting of the Company held on 14 December 2001 and a copy of the minutes of the Special General Meeting of the Company held on 19 March 2004 (collectively the "Resolutions");

(f) a letter to the Bermuda Monetary Authority ("BMA") dated 14 May, 2001 and copy of the BMA's consent dated 15 May, 2001;

(g) the entries and filings shown in respect of the Company on the file of the Company maintained at the offices of the Registrar of Companies; and

(h) the entries and filings shown in respect of the Company in the Supreme Court Causes Book and Registrar of Judgements maintained at the Registry of the Supreme Court of Bermuda.

The searches referred to in 2(g) and 2(h) were conducted on 15 June 2004 and completed at 11:17 AM Bermuda time and updated on 17 June 2004 and completed at 11:05 AM.

3. This opinion is confined to and given on the basis of the laws of Bermuda as at the date hereof. We have not investigated, and we do not express or imply any opinion on, the laws of any other jurisdiction and we have assumed that no other such laws will affect the opinions stated herein.

4. We have assumed:-

(a) authenticity, accuracy and completeness of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as certified, conformed, notarised, faxed or photostatic copies;

(b) the genuineness of all signatures, seals and chops (if any) on the Registration Statement and all other documents which we have examined;

(c) that any factual statements made in the Registration Statement are true, accurate and complete;

(d) that there are no provisions of the laws or regulations of any jurisdiction other than Bermuda which would be contravened by the execution or delivery of the Plan or which would have any implication in relation to the opinion expressed herein and that, in so far as any obligation under, or action to be taken under, the Plan is required to be performed or taken in any jurisdiction outside Bermuda, the performance of such obligation or the taking of such action will constitute a valid and binding obligation of each of the parties thereto under the laws of that jurisdiction and will not be illegal by virtue of the laws of that jurisdiction;

(e) that the Resolutions are a full and accurate record of resolutions duly passed by the directors or shareholders of the Company, as the case may be, and that the Resolutions have not been amended or rescinded and are in full force and effect and that there is no matter affecting the authority of the directors of the Company to enter into the Plan, not disclosed by the Constitutional Documents or the Resolutions, which would have any adverse implication in relation to the opinions expressed herein;

(f) that there have been no amendments to the Memorandum of Association or the Bye-Laws of the Company as referred to above;

(g) that the Company has entered into its obligations under the Plan in good faith for the purpose of carrying on its business and that, at the time it did so, there were reasonable grounds for believing that the transactions contemplated by the Plan would benefit the Company;

(h) that the final form of the Registration Statement which we have examined for the purposes of this opinion does not differ in any material respect from the draft approved by the Board of Directors;

(i) that the Company is not carrying on investment business in or from within Bermuda under the provisions of the Investment Business Act 1998 as amended from time to time;

(j) that the information disclosed by our searches has not been materially altered and that the searches did not fail to disclose any material information which had been delivered for filing or registration, but was not disclosed or did not appear on the public file at the time of the searches; and

(k) that there are no charges registered or unregistered against the assets of the Company or against the securities of the Company or other form of impediment which might prevent/affect the giving and honouring of the Plan.

(l) that each of the Registration Statement, the Plan and other such documentation which was received by electronic mean is complete, intact and in conformity with the transmission as sent; and

(m) that there are no circumstances affecting the enforceability of the Registration Statement and/or the Plan which has arisen since 14 December 2001, of which we are unaware, which would have any adverse implication in relation to the opinions expressed herein.

5. We have relied on the Certificate as to all representations of fact set out therein and have made no independent investigation and have no knowledge of any fact to the contrary.

6. Based on the foregoing and subject to the reservations set out below and to any matters not disclosed to us, we are of the opinion that:-

(a) The Company is an exempted company, duly incorporated and validly existing under the laws of Bermuda.

(b) The Shares have been duly authorized, and when issued, delivered and paid for in the manner described in the Plan, will be validly issued, fully paid and non-assessable (meaning as elaborated in paragraph 7(a) below).

7. Our reservations are as follows:-

(a) Any reference in this opinion to shares being "non-assessable" shall mean, in relation to fully-paid shares of the Company and subject to any contrary provision in any agreement in writing between the Company and the holder of shares, that no shareholder shall be obliged to contribute further amounts to the capital of the Company, either in order to complete payment for their shares, to satisfy claims of creditors of the Company, or otherwise; and no shareholder shall be bound by an alteration of the Memorandum of Association or Bye-Laws of the Company after the date on which he became a shareholder, if and so far as the alteration requires him to take, or subscribe for additional shares, or in any way increases his liability to contribute to the share capital of, or otherwise to pay money to, the Company.

(b) In giving certain of the opinions expressed in paragraph 6 above, we have relied upon the statements contained in the Certificate, the results of our searches of the public records maintained at the offices of the Bermuda Registrar of Companies and the Bermuda Supreme Court Causes Registry made on 17 June 2004.

(c) The searches referred to in paragraphs 2(g) and (h) are not conclusive and do not reveal:

(i) whether an application to the Supreme Court for a winding-up petition or for the appointment of a receiver or manager has been prepared but not yet been presented or has been presented but does not appear in the Causes Book at the date and time the search is concluded;

(iv) whether arbitration or administrative proceedings are pending or whether any proceedings are threatened, or whether any arbitrator has been appointed; or

(iii) whether a receiver or manager has been appointed privately pursuant to the provisions of a debenture or other security, unless notice of the fact has been entered in the Register of Charges in accordance with the provisions of the Companies Act of Bermuda 1981 (as amended).

Furthermore, in the absence of a statutorily defined system for the registration of charges created by companies incorporated outside Bermuda ("overseas companies") over their assets located in Bermuda, it is not possible to determine definitively from searches of the Register of Charges maintained by the Registrar of Companies in respect of such overseas companies what charges have been registered over any of their assets located in Bermuda or whether any one charge has priority over any other charge over such assets.

8. This opinion is issued on the basis that it will be governed by and construed in accordance with the laws of Bermuda. It is addressed to you for the purpose of the Plan and it is not to be relied upon by or disclosed to any other person, firm or entity, or for any purposes, without our prior written consent. This opinion speaks as of its date and is strictly limited to the matters stated herein and we assume no obligation to review or update this opinion if applicable laws or the existing facts or circumstances should change.

We consent to the use of this opinion in, and the filing thereof as an exhibit to, the abovementioned Registration Statement. In giving such consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the regulations promulgated thereunder.

Yours faithfully,
Appleby Spurling Hunter

/s/Appleby Spurling Hunter

Exhibit 23.1

MOORE STEPHENS
CERTIFIED PUBLIC ACCOUNTANTS

905 Silvercord, Tower 2
30 Canton Road
Tsimshatsui
Kowloon
Hong Kong

Tel : (852) 2375 3180
Fax : (852) 2375 3828
E-mail : ms@ms.com.hk
www.ms.com.hk

馬施雲會計師

June 18, 2004

The Board of Directors
ChipMOS TECHNOLOGIES (Bermuda) LTD.
No.1, R&D Road 1
Hsinchu Science Park
Hsinchu, Taiwan
Republic of China

Attention: Mr. S.J. Cheng

Dear Sirs,

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of ChipMOS TECHNOLOGIES (Bermuda) LTD. on Form S-8 of our report dated May 21, 2004, appearing in the Annual Report on Form 20-F of ChipMOS TECHNOLOGIES (Bermuda) LTD. for the year ended December 31, 2003.

Yours faithfully,

/s/ Moore Stephens
Moore Stephens
Certified Public Accountants
Hong Kong