

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM F-3  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

(Exact name of registrant as specified in its charter)

**Bermuda**  
(State or other jurisdiction of  
incorporation or organization)

**N/A**  
(I.R.S. Employer  
Identification Number)

No. 1, R&D Road 1, Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China  
Telephone: +886.3.563.3988  
Facsimile: +886.3.563.3998  
(Address and telephone number of Registrant's principal executive offices)

CT Corporation System  
111 Eighth Avenue  
New York, New York 10011  
Telephone: +1.212.894.8940  
(Name, address, and telephone number of agent for service)

*Copies to:*  
Remsen Kinne  
K&L Gates LLP.  
Four Embarcadero Center, Suite 1200  
San Francisco, CA 94111-5994  
United States of America  
P: +1.415.882.8200  
F: +1.415.882.8220

**Approximate date of commencement of proposed sale to the public: as soon as practicable after the effective date of this registration statement.**

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  File No. 333-181367

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.C. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.C. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per unit	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common shares, par value US\$0.04 par value per share	300,000	US\$11.03	US\$3,309,000	US\$451.35

(1) Includes common shares that may be purchased by the underwriters pursuant to an over-allotment option.

(2) In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional amount of common shares having a proposed maximum aggregate offering price of less than 20% of the maximum aggregate offering price of the securities eligible to be sold under the related registration statement on Form F-3 (File No. 333-181367) (the "Initial Registration Statement"), is hereby registered. The registrant previously registered 2,500,000 common shares on the Initial Registration Statement for which a filing fee of US\$3,693.00 was paid.

This registration statement will become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933.

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### Explanatory Note

This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933. The contents of the registration statement on Form F-3 (Registration No. 333-181367) filed by ChipMOS TECHNOLOGIES (Bermuda) LTD with the Securities and Exchange Commission (the "Commission") on May 11, 2012, which was declared effective by the Commission on September 5, 2012, are incorporated herein by reference.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Hsin Chu, Republic of China, on October 26, 2012.

ChipMOS TECHNOLOGIES (Bermuda) LTD.

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

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Shih-Jye CHENG</u> Name: Shih-Jye CHENG	Chairman and Chief Executive Officer/Principal Executive Officer/Director	October 26, 2012
<u>/s/ Shou-Kang CHEN</u> Name: Shou-Kang CHEN	Chief Financial Officer/Principal Accounting Officer/Director	October 26, 2012
<u>*</u> Name: Chin-Shyh OU	Deputy Chairman/Director	
<u>*</u> Name: Hsing-Ti TUAN	Director	
<u>*</u> Name: Yeong-Her WANG	Director	
<u>*</u> Name: Chao-Jung TSAI	Director	
<u>*</u> Name: Antonio R. ALVAREZ	Director	
<u>*</u> Name: John Yee Woon SETO	Director	
<u>*</u> Name: Rong HSU	Director	

\*By /s/ Shih-Jye CHENG; /s/ Shou-Kang CHEN  
**Shih-Jye CHENG; Shou-Kang CHEN**  
**Attorneys-in-Fact**

**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 October 26, 2012.

**ChipMOS U.S.A., INC.**

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

## INDEX TO EXHIBITS

<u>Exhibit Number</u>	<u>Description of Document</u>
5.1	Opinion of Appleby regarding the validity of the issued shares of ChipMOS TECHNOLOGIES (Bermuda) LTD. from a Bermuda law perspective.
23.1	Consent of Moore Stephens, Independent Registered Public Accounting Firm.
23.2	Consent of Lee and Li, Republic of China Special Counsel.
23.3	Consent of Appleby, Bermuda Counsel (included in Exhibit 5.1).
24.1	Powers of Attorney (included as part of signature page) (incorporated by reference to the Registration Statement of ChipMOS TECHNOLOGIES (Bermuda) LTD. on Form F-3 (File No. 333-181367), filed on May 11, 2012).

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

No. 1, R&D Road 1  
Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China

Dear Sirs

26 October, 2012

**ChipMOS TECHNOLOGIES (Bermuda) LTD. (the “Company”)**

This opinion as to Bermuda law is addressed to you in connection with the registration of common shares of the Company of par value US\$0.04 each (“**Shares**”) to be sold pursuant to the prospectus included in the Registration Statement of Form F-3 under the United States Securities Act of 1933, as amended (the “**Securities Act**”).

For the purposes of this opinion we have examined and relied upon the documents listed, and in some cases defined, in the Schedule to this opinion (the “**Documents**”) together with such other documentation as we have considered requisite to this opinion. Unless otherwise defined herein, capitalised terms have the meanings assigned to them in the Registration Statement.

**Assumptions**

In stating our opinion we have assumed:

- (a) the authenticity, accuracy and completeness of all Documents and other documentation examined by us submitted to us as originals and the conformity to authentic original documents of all Documents and other such documentation submitted to us as certified, conformed, notarised, scanned, faxed or photostatic copies;

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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- (b) that each of the Documents and other such documentation which was received by electronic means is complete, intact and in conformity with the transmission as sent;
- (c) the genuineness of all signatures on the Documents;
- (d) the capacity of each of the persons signing the Documents;
- (e) that any representation, warranty or statement of fact made in any of the Documents is true, accurate and complete;
- (f) that the records which were the subject of the Company Search and the Litigation Search were complete and accurate at the time of such searches and such information has not since the date of such searches been materially altered; and
- (g) that the Board Resolutions are in full force and effect, have not been rescinded, either in whole or in part, and accurately record the resolutions adopted by all the Directors of the Company as unanimous written resolutions of the Board or passed by the Board of Directors of the Company in meetings which were duly convened and at which a duly constituted quorum was present and voting throughout.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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**Opinion**

Based upon and subject to the foregoing and subject to the reservations set out below, we are of the opinion that:

- (1) The Company is an exempted company incorporated with limited liability and existing under the laws of Bermuda. The Company possesses the capacity to sue and be sued in its own name.
- (2) Based on our review of the Share Register, the issued Shares of the Company have been validly issued, fully paid and are non-assessable.

**Reservations**

We have the following reservations:

- (a) We express no opinion as to any law other than Bermuda law and none of the opinions expressed herein relates to compliance with or matters governed by the laws of any jurisdiction except Bermuda.
- (b) Searches of the Register of Companies at the office of the Registrar of Companies and of the Supreme Court Causes Book at the Registry of the Supreme Court are not conclusive and it should be noted that the Register of Companies and the Supreme Court Causes Book do not reveal:
  - (i) details of matters which have been lodged for filing or registration which as a matter of best practice of the Registrar of Companies or the Registry of the Supreme Court would have or should have been disclosed on the public file, the Causes Book or the Judgment Book, as the case may be, but for whatever reason have not actually been filed or registered or are not disclosed or which, notwithstanding filing or registration, at the date and time the search is concluded are for whatever reason not disclosed or do not appear on the public file, the Causes Book or Judgment Book;
  - (ii) details of matters which should have been lodged for filing or registration at the Registrar of Companies or the Registry of the Supreme Court but have not been lodged for filing or registration at the date the search is concluded;

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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- (iii) 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 any arbitration or administrative proceedings are pending or whether any proceedings are threatened, or whether any arbitrator has been appointed; or
- (v) 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 1981 of Bermuda (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.

- (c) In order to issue this opinion we have carried out the Company Search as referred to in the Schedule to this opinion and have not enquired as to whether there has been any change since the date of such search.
- (d) In order to issue this opinion we have carried out the Litigation Search as referred to in the Schedule to this opinion and have not enquired as to whether there has been any change since the date of such search.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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- (e) With respect to this opinion, we have relied upon statements and representations made to us in the Certificate provided to us by an authorised officer of the Company for the purposes of this opinion. We have made no independent verification of the matters referred to in the Certificate, and we qualify such opinions to the extent that the statements or representations made in the Certificate are not accurate in any respect.
- (f) 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 such shares, that no holder of such shares 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 holder of such shares shall be bound by an alteration of the Memorandum of Association or Bye-Laws of the Company after the date on which he/she/it became a shareholder, if and so far as the alteration requires him/her/it to take, or subscribe for, additional shares, or in any way increases his/her/its liability to contribute to the share capital of, or otherwise to pay money to, the Company.

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 law or the existing facts or circumstances should change.

This opinion is governed by and is to be construed in accordance with Bermuda law. It is given on the basis that it will not give rise to any legal proceedings with respect thereto in any jurisdiction other than Bermuda.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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This opinion is addressed to you in connection with the filing of the Registration Statement. We consent to the use of our name and the filing of this opinion in, and the filing thereof as an exhibit to, the Registration Statement. We also consent to the reference to our firm under the headings "Risk Factors" and "Enforceability of Civil Liabilities" in the prospectus included in the Registration Statement. In giving such consents, we do not hereby admit that we are experts within the meaning of Section 11 of the Securities Act or 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**

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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## SCHEDULE

1. The entries and filings shown in respect of the Company on the file of the Company maintained in the Register of Companies at the office of the Registrar of Companies in Hamilton, Bermuda, as revealed by a search conducted on 11 May 2012 and updated on 4 June 2012, 12 June 2012, 9 August 2012, 15 August 2012 and 24 October 2012 (the “**Company Search**”).
2. The entries and filings shown in respect of the Company in the Supreme Court Causes Book maintained at the Registry of the Supreme Court in Hamilton, Bermuda, as revealed by a search conducted on 11 May 2012 and updated on 4 June 2012, 12 June 2012, 9 August 2012, 15 August 2012 and 24 October 2012 (the “**Litigation Search**”).
3. Copies of the Certificate of Incorporation, the Memorandum of Association and the Bye-Laws adopted on 12 January 2001 and amended up to 29 August 2008 for the Company (collectively referred to as the “**Constitutional Documents**”).
4. Copies of the Unanimous Written Resolutions of the Directors dated 11 May 2012, the Unanimous Written Resolutions of the Board of Directors dated 26 October 2012, the Minutes of the Meeting of the Board of Directors held on 24 May 2012, the Minutes of the Meeting of the Board of Directors held on 14 June 2012 and the Minutes of the Meeting of the Board of Directors held on 10 August 2012 of the Company (collectively, the “**Board Resolutions**”).
5. A copy of the “Tax Assurance”, dated 24 August 2000, issued by the Registrar of Companies for the Minister of Finance in relation to the Company.
6. A copy of the Certificate of Compliance, dated 3 October 2012 issued by the Registrar of Companies in respect of the Company.

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7. Copies of the Principal Share Register and the Branch Share Register in respect of the Company as at 28 September 2012 (collectively, the “**Share Register**”).
8. A copy of the Register of Directors and Officers in respect of the Company.
9. A copy of the Director’s Certificate (the “**Certificate**”) dated 26 October 2012 and signed by Shou Kang CHEN, a Director of the Company.
10. A copy of each of the letter to the Bermuda Monetary Authority (“**BMA**”) dated 14 May 2001 and the BMA’s consent dated 15 May 2001.
11. A copy of the Form F-3 registration statement in respect of a public offering of 2,500,000 common shares of the Company which includes the prospectus of the Company, filed on 11 May 2012, as amended by the Amendment No. 1 filed on 5 June 2012, the Amendment No. 2 filed on 13 June 2012, and the Amendment No. 3 filed on 16 August 2012, and the Form F-3 registration statement in respect of a public offering of up to 300,000 common shares of the Company to be filed on or about 26 October 2012 (collectively, the “**Registration Statement**”), with the U.S. Securities and Exchange Commission.

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

26 October 2012

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馬  
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October 26, 2012

The Board of Directors  
ChipMOS TECHNOLOGIES (Bermuda) LTD.  
No. 1, R & D Road 1  
Hsinchu Science Park  
Hsinchu City, 30076  
Republic of China

Attention: Mr. S.J. Cheng

Dear Sirs,

#### INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in the Registration Statement of Form F-3, dated October 26, 2012, (the "Registration Statement"), filed with the Securities and Exchange Commission by ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company") of our report, dated March 15, 2012, relating to the consolidated financial statements of the Company and the effectiveness of the Company's internal control over financial reporting, appearing in the Company's Form 20-F, for the year ended December 31, 2011, and to the reference to us under the heading "Experts" in the Prospectus, which is part of the Registration Statement.

Yours faithfully,

/s/ *Moore Stephens*  
*Certified Public Accountants*

Hong Kong

October 26, 2012

ChipMOS TECHNOLOGIES (Bermuda) LTD.

No.1, R&D Road 1  
Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China

Ladies and Gentlemen:

We act as special counsel as to the Republic of China (the "ROC" law to ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Company") in connection with the registration of 300,000 shares of common stock, par value US\$0.04 per share, of the Company, that may be sold pursuant to the prospectus supplement in connection with the Registration Statement of Form F-3 declared effective on September 5, 2012, and the Registration Statement of Form F-3 date hereof (collectively, the "Registration Statement"), filed with the Securities and Exchange Commission under the United States Securities Act of 1933, as amended (the "Act").

We hereby consent to the reference to our name under the heading "Risk Relating to Our Relationship with Mosel" in the prospectus included in the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of person whose consent is required under Section 7 of the Act or the regulations promulgated thereunder.

Sincerely yours,

LEE AND LI

*/s/ Oliver Hung*

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Oliver Hung

*/s/ Patricia Lin*

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Patricia Lin