

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

**Form CB**

**TENDER OFFER/RIGHTS OFFERING NOTIFICATION FORM**

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to file this Form:

- |   |                                     |
|---|-------------------------------------|
| Securities Act Rule 801 (Rights Offering)                                 | <input type="checkbox"/>            |
| Securities Act Rule 802 (Exchange Offer)                                  | <input checked="" type="checkbox"/> |
| Exchange Act Rule 13e-4(h)(8) (Issuer Tender Offer)                       | <input type="checkbox"/>            |
| Exchange Act Rule 14d-1(c) (Third Party Tender Offer)                     | <input type="checkbox"/>            |
| Exchange Act Rule 14e-2(d) (Subject Company Response)                     | <input type="checkbox"/>            |
| Filed or submitted in paper if permitted by Regulation S-T Rule 101(b)(7) | <input type="checkbox"/>            |

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

(Name of Subject Company)

N/A

(Translation of Subject Company's Name into English (if applicable))

**Bermuda**

(Jurisdiction of Subject Company's Incorporation or Organization)

**ChipMOS TECHNOLOGIES (Bermuda) LTD.**

(Name of Person(s) Furnishing Form)

**Common shares of ChipMOS TECHNOLOGIES INC., par value NT\$10.00 per share**

(Title of Class of Subject Securities)

N/A

(CUSIP Number of Class of Securities (if applicable))

**CT Corporation System  
111 Eighth Avenue, New York, New York 10011  
Tel: (212) 894-8600**

(Name, Address (including zip code) and Telephone Number (including area code) of  
Person(s) Authorized to Receive Notices and Communications on Behalf of Subject Company)

**To be determined**

(Date Tender Offer/Rights Offering Commenced)

**PART I - INFORMATION SENT TO SECURITY HOLDERS**

**Item 1. Home Jurisdiction Documents**

(a) The following documents are attached as exhibits to this Form:

<u>Exhibit Number</u>	<u>Description</u>
(a)(1)	Press Release, dated April 13, 2007.

(b) Not applicable.

**Item 2. Informational Legends**

The exchange offer is made for the securities of ChipMOS TECHNOLOGIES INC., a company incorporated under the laws of the Republic of China, and is subject to disclosure requirements of the Republic of China that are different from those of the United States. Financial statements included in this document, if any, have been prepared in accordance with auditing standards generally accepted in the Republic of China that may not be comparable to the financial statements of United States companies.

It may be difficult for you to enforce your rights and any claim you may have arising under the United States federal securities laws, since ChipMOS TECHNOLOGIES (Bermuda) LTD. is located in Bermuda, and some or all of its officers and directors may be residents of a foreign country. You may not be able to sue a Bermuda company or its officers or directors in a foreign court for violations of the United States securities laws. It may be difficult to compel a Bermuda company and its affiliates to subject themselves to a United States court's judgment.

You should be aware that ChipMOS TECHNOLOGIES (Bermuda) LTD. may purchase the securities otherwise than under the exchange offer, such as in open market or privately negotiated purchases.

**PART II - INFORMATION NOT REQUIRED TO BE SENT TO SECURITY HOLDERS**

- (1) Not applicable.
- (2) Not applicable.
- (3) Not applicable.

**PART III - CONSENT TO SERVICE OF PROCESS**

Concurrently with the furnishing of this Form CB with the Securities and Exchange Commission (the "SEC"), the Company is filing with the SEC a written irrevocable consent and power of attorney on Form F-X. The Company will promptly communicate any change in the name of address of its agent of service to the SEC by amendment of the Form F-X.

**PART IV - SIGNATURES**

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

ChipMOS TECHNOLOGIES (Bermuda) LTD.

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

**Contacts:**In Taiwan, R.O.C.

Dr. S.K. Chen

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David Pasquale

The Ruth Group

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[dpasquale@theruthgroup.com](mailto:dpasquale@theruthgroup.com)**ChipMOS ANNOUNCES SHARE EXCHANGE TRANSACTION WITH ChipMOS TAIWAN**

**Hsinchu, Taiwan, April 13, 2007** – ChipMOS TECHNOLOGIES (Bermuda) LTD. (“ChipMOS” or the “Company”) (NASDAQ: IMOS) announced today that the Company and ChipMOS TECHNOLOGIES INC. (“ChipMOS Taiwan”) have agreed to conduct a share exchange transaction (the “Transaction”) in accordance with the Corporate Merger and Acquisition Law of the Republic of China. ChipMOS will offer to exchange one (1) ChipMOS share for each eight point four (8.4) ChipMOS Taiwan shares outstanding, rounded downward to the nearest whole ChipMOS share. Cash payments will also be made in lieu of fractional shares and to any dissenting shareholders of ChipMOS Taiwan in accordance with the Republic of China law.

Following the Transaction, ChipMOS Taiwan will become a wholly-owned subsidiary of ChipMOS after the cancellation of treasury shares held by ChipMOS Taiwan. ChipMOS currently owns approximately 99.2% of the outstanding shares of ChipMOS Taiwan.

Up to approximately 858,847 new ChipMOS shares will be issued in connection with the Transaction, which would represent approximately 1% of the ChipMOS shares that will be issued and outstanding following the Transaction. The number of new ChipMOS shares that will be issued, and the foregoing percentage, will be reduced to the extent that any ChipMOS Taiwan shareholders exercise dissenter rights to receive cash in lieu of ChipMOS shares.

Closing of the Transaction, which currently is expected to occur in the second half of 2007, is subject to the approval of the shareholders of ChipMOS Taiwan in the annual general shareholders meeting scheduled in June 2007, the receipt of certain regulatory approvals in Taiwan and satisfaction of other customary closing conditions.

The common shares of ChipMOS to be issued in connection with the Transaction have not been and will not be registered under the United States Securities Act of 1933, as amended, and may not be offered or sold in the United States absent registration or an applicable exemption from registration requirements.

Today’s announcement does not constitute an offer to sell or the solicitation of an offer to buy securities.

**About ChipMOS TECHNOLOGIES (Bermuda) LTD.:**

ChipMOS (<http://www.chipmos.com/>) is a leading independent provider of semiconductor testing and assembly services to customers in Taiwan, Japan, and the U.S. With advanced facilities in Hsinchu and Southern Taiwan Science Parks in Taiwan and Shanghai, ChipMOS and its subsidiaries provide testing and assembly services to a broad range of customers, including leading fabless semiconductor companies, integrated device manufacturers and independent semiconductor foundries.

**Forward-Looking Statements**

*Certain statements contained in this announcement, including closing of the share exchange transaction, may be viewed as “forward-looking statements” within the meaning of Section 27A of the U.S. Securities Act of 1933, as amended, and Section 21E of the U.S. Securities Exchange Act of 1934, as amended. Such forward-looking statements involve known and unknown risks, uncertainties and other factors, which may cause the actual performance, financial condition or results of operations of the Company to be materially different from any future performance, financial condition or results of operations implied by such forward-looking statements. Further information regarding these risks, uncertainties and other factors is included in the Company’s most recent Annual Report on Form 20-F filed with the U.S. Securities and Exchange Commission (the “SEC”) and in the Company’s other filings with the SEC.*

**Legends Pursuant to Section (b) of Rule 802 of the United States Securities Act of 1933**

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