

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

August 12, 2009

Shou-Kang Chen Chief Financial Officer No. 1, R&D Road 1, Hsinchu Science Park Hsinchu, Taiwan Republic of China

Re: ChipMOS TECHNOLOGIES (Bermuda) LTD.

Form 20-F for the fiscal year ended December 31, 2008

Filed June 4, 2009 File No. 000-31106

Dear Mr. Chen:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio Accounting Branch Chief