

Mail Stop 6010

September 28, 2006

Lora Ho
Vice President and Chief Financial Officer
Taiwan Semiconductor Manufacturing Company Limited
No. 8, Li-Hsin Road 6
Hsinchu Science Park
Hsinchu, Taiwan
Republic of China

**Re: Taiwan Semiconductor Manufacturing Company Limited
Form 20-F for the year ended December 31, 2005
Filed April 20, 2006
File No. 001-14700**

Dear Ms. Ho:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant