

Mail Stop 6010

May 30, 2007

Mr. Kenneth Joyce  
Chief Financial, Chief Accounting Officer  
Amkor Technology, Inc.  
1900 South Price Road  
Chandler, AZ 85248

**Re: Amkor Technology, Inc.  
Form 10-K for year ended December 31, 2006  
Filed February 26, 2007  
Form 10-K/A for year ended December 31, 2005  
Filed October 6, 2006  
File No. 000-29472**

Dear Mr. Joyce:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant