



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2016

Via E-mail

Ms. Eva Chen  
Chief Financial Officer  
Siliconware Precision Industries Co., Ltd.  
No. 123, Sec. 3, Da Fong Road  
Tantzu, Taichung, Taiwan, R.O.C.

**Re: Siliconware Precision Industries Co., Ltd.  
Amendment No. 1 to Schedule 14D-9  
Filed January 26, 2016  
File No. 005-79592**

Dear Ms. Chen:

We have reviewed your filing and have the following comment.

Recommendation

1. We note the response to prior comment 1. Under Rule 14e-2(a), the company's statement of position must take one of three forms, namely, that the company: recommends acceptance or rejection of the offer; expresses no opinion and remains neutral toward the offer; or is unable to take a position with respect to the offer. In this case, having stated that the offer is unfair and significantly risky, and that the offer price is unreasonable, the company is not remaining neutral towards the offer and has taken a position with respect thereto. Please therefore make the statement required by Rule 14e-2(a)(1) or provide a legal analysis supporting the position that the company has complied with the rule, citing all relevant legal authority. Refer to SEC Release No. 34-16384 (November 29, 1979).

You may contact me at (202) 551-3503 if you have any questions regarding our comment.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

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cc: Via E-mail  
Chris K.H. Lin, Esq.  
Simpson Thacher & Bartlett LLP