



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

DIVISION OF  
CORPORATION FINANCE

February 3, 2016

Via E-mail

Mr. Joseph Tung  
Advanced Semiconductor Engineering, Inc.  
Room 1901, No. 333, Section 1 Keelung Rd.  
Taipei, Taiwan, 110  
Republic of China

**Re:   Siliconware Precision Industries Co., Ltd.  
      Amendment No. 3 to Combined Schedule TO-T and Schedule 13E-3  
      Filed January 28, 2016 by Advanced Semiconductor Engineering, Inc.  
      File No. 005-79592**

Dear Mr. Tung:

We have reviewed your filing and have the following comment.

General

1. We note your response to prior comment 1. The information that was omitted from the disclosure document disseminated to security holders appears to be material. Accordingly, please promptly disseminate this information in a manner that is reasonably designed to inform security holders of these changes. See Exchange Act Rule 14d-4(d).

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

cc: Via E-mail  
George R. Bason, Jr., Esq.  
Davis Polk & Wardwell LLP