



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

DIVISION OF  
CORPORATION FINANCE

February 29, 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. 2 to Schedule 14D-9  
Filed February 24, 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 and continue to question how the cited disclosure is consistent with Rule 14e-2(a), if neither the board of directors nor a duly authorized committee thereof have resolved to make a statement of position with respect to the offer. 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.

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

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

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