

Mail Stop 6010

February 15, 2007

Jason C. S. Chang, Chief Executive Officer  
Advanced Semiconductor Engineering, Inc.  
26 Chin Third Road  
Nantze Export Processing Zone  
Nantze Kaohsiung, Taiwan  
Republic of China

**RE:   Advanced Semiconductor Engineering, Inc.  
Form 20-F for the year ended December 31, 2005  
File No. 1-16125**

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