



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

August 26, 2009

Joseph Tung  
Chief Financial Officer  
Room 1901, No. 333,  
Section 1 Keelung Rd.  
Taipei, Taiwan, 110  
Republic of China

**Re:   Advanced Semiconductor Engineering, Inc.**  
**Form 20-f for the fiscal year ended December 31, 2008**  
**Filed June 24, 2009**  
**File No. 001-16125**

Dear Mr. Tung:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief