



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2023

Silvia Su  
Vice President, Finance and Accounting Management Center  
CHIPMOS TECHNOLOGIES INC  
No.1, R&D Road 1, Hsinchu Science Park  
Hsinchu 300-092, Taiwan, Republic of China

**Re: CHIPMOS TECHNOLOGIES INC**  
**Form 20-F for the Year Ended December 31, 2022**  
**Filed April 13, 2023**  
**File No. 001-37928**

Dear Silvia Su:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing