



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

August 12, 2009

Shou-Kang Chen  
Chief Financial Officer  
No. 1, R&D Road 1, Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China

**Re: ChipMOS TECHNOLOGIES (Bermuda) LTD.  
Form 20-F for the fiscal year ended December 31, 2008  
Filed June 4, 2009  
File No. 000-31106**

Dear Mr. Chen:

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