

Mail Stop 6010

September 26, 2006

Via Facsimile and U.S. Mail

Richard Ru Gin Chang
President and Chief Executive Officer
Semiconductor Manufacturing International Corp.
18 Zhangjiang Road
Pudong New Area
Shanghai, China 201203

**Re: Semiconductor Manufacturing International Corp.
Form 20-F for the year ended December 31, 2005
Filed June 29, 2006
File No. 1-31994**

Dear Mr. Chang:

We have reviewed your response letter dated September 15, 2006 and have the following additional comment. Where indicated, we think you should revise your future filings in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspects of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 6-K dated August 30, 2006

1. We note your statements in the response to our letter dated August 28, 2006 and also in the Form 6-K dated August 30, 2006 regarding a lawsuit filed by TSMC alleging a breach of the settlement agreement between SMIC and TSMC as well as trade secret misappropriation . Please note the guidance in paragraph 8 of SFAS 144 which identifies certain events which would require you to test for impairment. As it appears that the lawsuit by TSMC represents such an indicator of impairment of the "covenant not to sue" and other intangible assets recorded pursuant to the settlement agreement, please revise future filings to clearly disclose the results of your impairment testing, including how you assessed impairment, the date on which you performed the assessment and the amount of any impairment charge recorded.

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As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your responses to our comment. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your amendment and responses to our comment.

You may contact Kevin Vaughn, Staff Accountant, at (202) 551-3643 or me at (202) 551-3671 if you have questions regarding these comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant