

Mail Stop 6010

August 20, 2007

Via Facsimile and U.S. Mail

Morning Wu
Acting Chief Financial Officer
Semiconductor Manufacturing International Corp.
18 Zhangjiang Road
Pudong New Area
Shanghai, China 201203

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

Dear Ms. Wu:

We have completed our review of your Forms 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant