



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

DIVISION OF  
CORPORATION FINANCE

November 17, 2022

Shinyoung Park  
Chief Financial Officer  
Magnachip Semiconductor Corporation  
c/o MagnaChip Semiconductor S.A.  
1, Allee Scheffer, L-2520  
Luxembourg, Grand Duchy of Luxembourg

**Re: Magnachip Semiconductor Corporation**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed February 23, 2022**  
**File No. 001-34791**

Dear Shinyoung Park:

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