



DIVISION OF
CORPORATION FINANCE

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

February 3, 2011

Via U.S. Mail

Jessica Pan
Acting Chief Financial Officer
Himax Technologies, Inc.
10F, No.1, Xiangyang Road
Taipei 10046
Taiwan, Republic of China

Re: Himax Technologies, Inc.
Form 20-F for the fiscal year ended December 31, 2009
Filed June 3, 2010
File No. 000-51847

Dear Ms. Pan

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Amanda Ravitz
Assistant Director

cc: James C. Lin, Esq.
Davis Polk & Wardwell LLP
(via facsimile)