



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 12, 2017

Via E-Mail

Jackie Chang  
Chief Financial Officer  
Himax Technologies, Inc.  
No. 26, Zih Lian Road  
Sinshih District  
Tainan City 74148  
Taiwan, Republic of China

**Re: Himax Technologies, Inc.  
Form 20-F for the Fiscal Year Ended December 31, 2016  
Filed April 12, 2017  
File No. 0-51847**

Dear Ms. Chang:

We refer you to our comment letter dated June 29, 2017 regarding potential business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director