



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2023

Jessica Pan  
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, 2022**  
**Filed April 6, 2023**  
**File No. 000-51847**

Dear Jessica Pan:

We have completed our review of your filings. 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