



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