

MAGNACHIP SEMICONDUCTOR S.A.  
MAGNACHIP SEMICONDUCTOR FINANCE COMPANY  
c/o MagnaChip Semiconductor S.A.  
74, rue de Merl  
B.P. 709 L-2146 Luxembourg R.C.S.  
Luxembourg, B97483

VIA EDGAR AND FACSIMILE

October 13, 2010

Division of Corporation Finance  
Mail Stop 3561  
United States Securities and Exchange Commission  
100 F Street, N.E.,  
Washington, D.C. 20549  
Attention: Tim Buchmiller, Senior Attorney

**Re: Request to Withdraw Acceleration Request of MagnaChip Semiconductor S.A. (the “Company”), MagnaChip Semiconductor Finance Company (the “Co-Issuer”, and together with the Company, the “Issuers”) and the Guarantors (as defined below) Registration Statement on Form S-4 (File No. 333-168516)**

Ladies and Gentlemen:

Each of the Issuers and each of the guarantors listed on the Table of Additional Registrants in the above-referenced Registration Statement (the “Guarantors”) hereby withdraws its prior request dated as of October 12, 2010 to accelerate the effective date of the above-referenced Registration Statement. Thank you for the Staff’s cooperation in connection with this matter.

*[Remainder of Page Intentionally Left Blank]*

Very truly yours,

**MAGNACHIP SEMICONDUCTOR S.A.**

By: /s/ John McFarland  
Name: John McFarland  
Title: Director

**MAGNACHIP SEMICONDUCTOR LLC**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Chief Financial Officer

**MAGNACHIP SEMICONDUCTOR B.V.**

By: /s/ John McFarland  
Name: John McFarland  
Title: Authorized Representative

**MAGNACHIP SEMICONDUCTOR LTD (UNITED KINGDOM)**

By: /s/ John McFarland  
Name: John McFarland  
Title: Company Secretary

By: /s/ Brent Rowe  
Name: Brent Rowe  
Title: Director

**MAGNACHIP SEMICONDUCTOR LTD (TAIWAN)**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Director

**MAGNACHIP SEMICONDUCTOR HOLDING COMPANY LIMITED**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Chief Financial Officer

**MAGNACHIP SEMICONDUCTOR FINANCE COMPANY**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Chief Financial Officer

**MAGNACHIP SEMICONDUCTOR SA HOLDINGS LLC**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Chief Financial Officer

**MAGNACHIP SEMICONDUCTOR, INC. (USA)**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Chief Financial Officer

**MAGNACHIP SEMICONDUCTOR LTD (HONG KONG)**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Director

**MAGNACHIP SEMICONDUCTOR INC. (JAPAN)**

By: /s/ Margaret Sakai  
Name: Margaret Sakai  
Title: Director

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cc: Micheal Reagan  
Stuart Ogg