



March 1, 2011

VIA EDGAR AND OVERNIGHT DELIVERY

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

**Re: MagnaChip Semiconductor LLC
Registration of Securities on Form 8-A
File No. 001-34791**

Dear Mr. Buchmiller:

MagnaChip Semiconductor LLC, a Delaware limited liability company (the "**Registrant**"), hereby withdraws the above-referenced Registration of Securities on Form 8-A (File No. 011-34791) filed with the Securities and Exchange Commission (the "**Commission**") on June 22, 2010 (the "**Original Form 8-A**"). The Original Form 8-A has not gone effective. As discussed with you, the Registrant intends to immediately re-file a new substantially identical Registration of Securities on Form 8-A with the Commission as a new Form 8-A filing relating to the same listing in order for it to be filed within the time periods required for purposes of certification by the New York Stock Exchange for approving the listing of securities.

If you have any questions with respect to this matter, please contact Micheal Reagan of Jones Day, the Registrant's outside corporate counsel, at (650) 687-4167.

Very truly yours,

MagnaChip Semiconductor LLC

By: /s/ John McFarland

John McFarland
Senior Vice President, General Counsel and Secretary

cc: Micheal Reagan, Jones Day
Khoa D. Do, Jones Day
W. Stuart Ogg, Jones Day
Kirk Davenport, Latham & Watkins LLP
Keith Benson, Latham & Watkins LLP
George J. Sierant, New York Stock Exchange