

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
August 5, 2015**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1933**

**MagnaChip Semiconductor Corporation  
File No. 333-168516-09 & 333-126019-09 - CF #32665**

**MagnaChip Semiconductor S.A.  
File No. 333-168516 & 333-126019 - CF #32665**

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MagnaChip Semiconductor Corporation (successor to MagnaChip Semiconductor LLC) and MagnaChip Semiconductor S.A. submitted an application under Rule 406 requesting an extension of prior grants of confidential treatment for information they excluded from the Exhibits to a Form S-4 filed on June 21, 2005 and to a Form S-4 filed on August 4, 2010, as amended.

Based on representations by MagnaChip Semiconductor Corporation (successor to MagnaChip Semiconductor LLC) and MagnaChip Semiconductor S.A. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

<b>Exhibit</b>	<b>to Form</b>	<b>Filed on</b>	<b>Confidential Treatment Granted</b>
10.10	S-4	August 4, 2010	through June 21, 2025
10.12	S-4	June 21, 2005	through June 21, 2025
10.30	S-4	June 21, 2005	through June 21, 2025
10.31	S-4	June 21, 2005	through June 21, 2025
10.32	S-4	June 21, 2005	through June 21, 2025
10.33	S-4	June 21, 2005	through June 21, 2025

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary