

November 17, 2022

Shinyoung Park
Chief Financial Officer
Magnachip Semiconductor Corporation
c/o MagnaChip Semiconductor S.A.
1, Allee Scheffer, L-2520
Luxembourg, Grand Duchy of Luxembourg

Semiconductor Corporation
Year Ended December 31, 2021
2022

Re: Magnachip
Form 10-K for the
Filed February 23,
File No. 001-34791

Dear Shinyoung Park:

We have completed our review of your filing. 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