

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-1 (File No. 333-168790)

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.

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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

Signature Page to S-1 Request to Withdraw Acceleration Request Letter

cc: Micheal Reagan
Stuart Ogg