

**Semilux International Ltd.  
4F., No. 32, Keya Rd., Daya Dist.  
Central Taiwan Science Park  
Taichung City 42881  
Taiwan**

**VIA EDGAR**

January 10, 2024

U.S. Securities & Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Jay Ingram

**Re: Semilux International Ltd.  
Registration Statement on Form F-4, as amended (File No. 333- 275857) (the “Registration Statement”)**

Dear Mr. Ingram:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned registrant, Semilux International Ltd., hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 9:00 a.m. Eastern Standard Time on Friday, January 12, 2024, or as soon as thereafter practicable.

Very truly yours,

SEMILUX INTERNATIONAL LTD.

By: /s/ Yung-Peng Chang

Name: Yung-Peng Chang

Title: Chairman of the Board, Director and  
Co-Chief Executive Officer

cc: Ross Law Group, PLLC  
Landi Law Firm  
White & Case LLP