
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 1

to

Form S-4

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Amkor Technology, Inc.

(Exact name of Registrant as specified in its charter)

Delaware
*(State or other jurisdiction of
incorporation or organization)*

3674
*(Primary Standard Industrial
Classification Code Number)*

23-1722724
*(I.R.S. Employer
Identification Number)*

1345 Enterprise Drive

**West Chester, PA 19380
(610) 431-9600**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Kenneth T. Joyce

**Chief Financial Officer
Amkor Technology, Inc.
1345 Enterprise Drive
West Chester, PA 19380
(610) 431-9600**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**David J. Segre, Esq.
Robert A. Claassen, Esq.
Robert D. Sanchez, Esq.
Wilson Sonsini Goodrich & Rosati
Professional Corporation
650 Page Mill Road
Palo Alto, California 94304-1050
(650) 493-9300**

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. ☐

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the

Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

This Amendment No. 1 to the Form S-4 Registration Statement is being filed for the sole purpose of updating exhibits 5.1 and 8.1.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. *Indemnification of Directors and Officers*

Section 145 of the Delaware General Corporation Law provides that a corporation may indemnify directors and officers as well as other employees and individuals against expenses including attorneys' fees, judgments, fines and amounts paid in settlement in connection with various actions, suits or proceedings, whether civil, criminal, administrative or investigative, other than an action by or in the right of the corporation, a derivative action, if they acted in good faith and in a manner they reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, if they had no reasonable cause to believe their conduct was unlawful. A similar standard is applicable in the case of derivative actions, except that indemnification only extends to expenses including attorneys' fees incurred in connection with the defense or settlement of such actions, and the statute requires court approval before there can be any indemnification where the person seeking indemnification has been found liable to the corporation. The statute provides that it is not exclusive of other indemnification that may be granted by a corporation's by-laws, disinterested director vote, stockholder vote, and agreement or otherwise.

Our Bylaws provide for the indemnification of officers, directors and third parties acting on behalf of Amkor if such person acted in good faith and in a manner reasonably believed to be in and not opposed to the best interest of Amkor, and with respect to any criminal action or proceeding, the indemnified party had no reason to believe his conduct was unlawful. We have entered into indemnification agreements with our directors and executive officers, in addition to indemnification provided for in our Bylaws, and intend to enter into indemnification agreements with any new directors and executive officers in the future.

Our certificate of incorporation provides that none of our directors will be personally liable to us or our stockholders for monetary damages for breach of fiduciary duty as a director to the fullest extent permitted by the Delaware General Corporation Law as amended from time to time.

Neither the amendment nor repeal of such provision will eliminate or reduce the effect of such provision in respect of any matter occurring, or any cause of action, suit or claim that, but for such provision, would accrue or arise, before such amendment or repeal.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling the registrant pursuant to the foregoing provisions, the registrant has been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is therefore unenforceable.

Item 21. *Exhibits and Financial Statement Schedules*

(a) Exhibits

Reference is made to the Exhibit Index on page E-1.

(b) Financial Statement Schedules

All schedules are omitted because they are inapplicable or the requested information is shown in the consolidated financial statements of the registrant or related notes thereto.

Item 22. Undertakings

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, as amended (the "Securities Act"), each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act), that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes to respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11, or 13 of this Form S-4, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

The undersigned registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-4 and has duly caused this Amendment No. 1 to the Registration Statement on Form S-4 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of West Chester, State of Pennsylvania, on the 28th day of May, 2004.

AMKOR TECHNOLOGY, INC.

By: /s/ JAMES J. KIM

Name: James J. Kim

Title: *Chairman and Chief Executive Officer*

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to the Registration Statement on Form S-4 has been signed by the following persons in the capacities indicated below on May 28, 2004.

Signature	Title
<u>/s/ JAMES J. KIM</u>	
James J. Kim	Chief Executive Officer and Chairman
<u>/s/ JOHN N. BORUCH*</u>	
John N. Boruch	Vice Chairman and Director
<u>/s/ BRUCE J. FREYMAN*</u>	
Bruce J. Freyman	President and Chief Operating Officer
<u>/s/ KENNETH T. JOYCE</u>	
Kenneth T. Joyce	Chief Financial Officer (Principal Financial and Accounting Officer)
<u>/s/ WINSTON J. CHURCHILL*</u>	
Winston J. Churchill	Director
<u>/s/ THOMAS D. GEORGE*</u>	
Thomas D. George	Director
<u>/s/ GREGORY K. HINCKLEY*</u>	
Gregory K. Hinckley	Director
<u>/s/ JOHN B. NEFF*</u>	
John B. Neff	Director
<u>/s/ JUERGEN KNORR*</u>	
Juergen Knorr	Director
<u>/s/ JAMES W. ZUG*</u>	
James W. Zug	Director
<u>*By: /s/ JAMES J. KIM</u>	
James J. Kim Attorney-in-Fact	

EXHIBIT INDEX

Exhibit Index	Description
4.1	Indenture, dated as of March 12, 2004, between Amkor Technology, Inc. and Wells Fargo Bank, N.A. (incorporated by reference to the Company's quarterly report on Form 10-Q for the quarter ended March 31, 2004).
4.2	Registration Rights Agreement, dated as of March 12, 2004, between Amkor Technology, Inc. and Citigroup Global Markets Inc., Deutsche Bank Securities, Inc. and J.P. Morgan Securities, Inc. (incorporated by reference to the Company's quarterly report on Form 10-Q for the quarter ended March 31, 2004).
4.3	Form of 7 1/8% Exchange Note due 2011 (incorporated by reference to Exhibit 4.1 to the Company's quarterly report on Form 10-Q for the quarter ended March 31, 2004).
5.1	Opinion of Wilson Sonsini Goodrich & Rosati, P.C. as to legality of the Exchange Notes issued by Amkor Technology, Inc.
8.1	Opinion of Wilson Sonsini Goodrich & Rosati, P.C., special tax counsel, as to certain federal income tax matters.
12.1	Computation of ratio of earnings to fixed charges (incorporated by reference to the Company's quarterly report on Form 10-Q for the quarter ended March 31, 2004).
23.1+	Consent of PricewaterhouseCoopers LLP.
23.2+	Consent of SyCip Gorres Velayo & Co., a member practice of Ernst & Young Global.
23.3+	Consent of SyCip Gorres Velayo & Co., a member firm of Arthur Andersen(1).
23.4+	Consent of Samil Accounting Corporation.
23.5	Consent of Wilson Sonsini Goodrich & Rosati, P.C. (included in Exhibit 5.1 and Exhibit 8.1).
24.1+	Power of Attorney (contained on the signature page hereto).
25.1+	Form T-1 Statement of Eligibility of Wells Fargo Bank, National Association to act as trustee under the Indenture.
99.1+	Form of Letter of Transmittal.
99.2+	Form of Notice of Guaranteed Delivery.
99.3+	Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.
99.4+	Form of Letter to Clients.

- (1) The financial statements of Amkor Technology Philippines (P1/ P2), Inc. and Amkor Technology Philippines (P3/ P4), Inc., consolidated subsidiaries of the Registrant, for each of the two years in the period ended December 31, 2002, have been audited by the independent public accountants SyCip Gorres Velayo & Co., a member firm of Arthur Andersen, (referred to herein as Arthur Andersen). However, the Registrant has been unable to obtain the written consent of Arthur Andersen with respect to the incorporation by reference of such financial statements in this Registration Statement on Form S-4 (the "Registration Statement"). Therefore, the Registrant has dispensed with the requirement to file the written consent of Arthur Andersen in reliance on Rule 437a of the Securities Act of 1933, as amended. As a result, you may not be able to recover damages from Arthur Andersen under Section 11 of the Securities Act of 1933, as amended, for any untrue statements of material fact or any omissions to state a material fact, if any, contained in the financial statements of the Registrant for the aforementioned financial statements, which are incorporated by reference in the Registration Statement.

- (+) Previously filed.

Opinion of Wilson Sonsini Goodrich & Rosati, Professional Corporation.

May 28, 2004

Amkor Technology, Inc.
1345 Enterprise Drive
West Chester, Pennsylvania 19380

Re: Amkor Technology Inc. – Exchange of \$250,000,000 of its Outstanding 7 1/8% Senior Notes due March 15, 2011

Ladies and Gentlemen:

We have acted as special counsel to Amkor Technology, Inc., a Delaware corporation (the “Company”), in connection with the filing by the Company with the Securities and Exchange Commission (the “Commission”) of a registration statement on Form S-4 (the “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”). Pursuant to the Registration Statement, the Company is registering under the Securities Act an aggregate of up to \$250,000,000 in principal amount of its 7 1/8% Senior Notes due March 15, 2011 (the “Exchange Notes”) to be issued in exchange (the “Exchange Offer”) for a like principal amount of the Company’s outstanding 7 1/8% Senior Notes due March 15, 2011 (the “Outstanding Notes”) upon the terms set forth in the Registration Statement and the letter of transmittal filed as an exhibit thereto. The Outstanding Notes were issued, and the Exchange Notes will be issued, pursuant to an Indenture, dated as of March 12, 2004 (the “Indenture”), by and between the Company and Wells Fargo Bank, National Association.

In rendering the opinions expressed below, we have examined originals or copies of: (a) the Registration Statement, in the form filed with the Commission; (b) the Registration Rights Agreement, dated as of March 12, 2004 (the “Registration Rights Agreement”), by and among the Company and the initial purchasers listed therein; (c) the Indenture; (d) specimens of the certificates representing the Exchange Notes, included as exhibits to the Indenture; and (e) the other documents delivered by or on behalf of the Company and the Trustee as of the date hereof in connection with the delivery of the Exchange Notes. We have also examined such other documents as we have deemed necessary or appropriate as a basis for the opinions set forth below.

We have assumed the following: (a) the authenticity of original documents and the genuineness of all signatures; (b) the conformity to the originals of all documents submitted to us as copies; (c) that the Indenture is a legal and binding obligation of the Trustee and that the Exchange Notes will be duly authenticated by the Trustee; and (d) the legal capacity of natural persons. Insofar as our opinions set forth herein relate to the validity, binding effect or enforceability of any agreement or obligation of the Company, we have assumed that each other party to such agreement or obligation has satisfied those legal requirements that are applicable to it to the extent necessary to make such agreement or obligation enforceable against it. As to any facts material to the opinions expressed herein that were not independently established or verified, we have relied upon oral or written statements and representations of officers and other representatives of the Company.

Members of our firm are admitted to the bar in the State of California and the State of New York, and we express no opinion as to any matter relating to laws of any jurisdiction other than the federal laws of the United States of America, the Delaware General Corporation Law (the “DGCL”), the Delaware Limited Liability Company Act (the “DLLCA”), the laws of the State of New York (but only with respect to our opinions as to the validity, binding effect and enforceability of the Exchange Notes) and the laws of the State of California, as such are in effect on the date hereof, and we have made no inquiry into, and we express no opinion as to, the statutes, regulations, treaties, common laws or other laws of any other nation, state or jurisdiction. We are not licensed to practice law in the State of Delaware and, accordingly, our opinions as to the DGCL and DLLCA are based solely on a review of the official statutes of the State of Delaware.

We express no opinion as to (i) the effect of any bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium or other similar laws relating to or affecting the rights of creditors generally, (ii) rights to indemnification and contribution which may be limited by applicable law or equitable principles, or (iii) the effect of general principles of equity, including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing, the effect of judicial discretion and the possible unavailability of specific performance, injunctive relief or other equitable relief, and limitations on rights of acceleration, whether considered in a proceeding in equity or at law.

We express no opinion as to the applicability to the obligations of the Company (or the enforceability of such obligations) of Section 548 of the Bankruptcy Code, Article 10 of the New York Debtor and Creditor Law or California Civil Code Section 3439, or any other provision of law, relating to fraudulent conveyances, transfers or obligations.

To the extent relevant to the opinions set forth below, we have assumed that the Trustee is duly organized, validly existing and in good standing under the laws of its jurisdiction of organization; that the Trustee is duly qualified to engage in the activities contemplated by the Indenture and is duly qualified and eligible under the terms of the Indenture to act as trustee thereunder; that the Indenture was duly authorized, executed and delivered by the Trustee; that the Indenture is a valid and binding obligation of the Trustee; that the Trustee is in compliance, generally with respect to acting as a trustee under the Indenture, with all applicable laws and regulations; and that the Trustee has the requisite organizational and legal power and authority to perform its obligations under the Indenture.

This opinion letter speaks only at and as of its date and is based solely on the facts and circumstances known to us at and as of such date. We express no opinion as to the effect on rights under the Indenture of any statute, rule, regulation, or other law which is enacted or becomes effective after, or of any court decision which changes the law relevant to such rights which is rendered after, the date of this opinion letter, or of the conduct of the parties following the closing of the contemplated transaction. In rendering this opinion letter, we assume no obligation to revise or supplement this opinion letter should the present laws of the jurisdictions mentioned herein be changed by any legislative action, judicial decision or otherwise.

On the basis of the foregoing and in reliance thereon and having regard for legal considerations which we deem relevant, and subject to the limitations and qualifications set forth herein, we advise you that in our opinion when (i) the Registration Statement, as finally amended (including all necessary post-effective amendments, if any), shall have become effective under the Securities Act and (ii) the Exchange Notes have been duly executed and delivered by the Company and authenticated by the Trustee in accordance with the provisions of the Indenture, and exchanged for the Outstanding Notes in accordance with the terms of the Exchange Offer, the Exchange Notes will constitute valid and binding obligations of the Company enforceable against the Company in accordance with their terms, and will be entitled to the benefits provided by the Indenture.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the caption “Legal Matters” in the prospectus forming part of the Registration Statement and any amendments thereto. In giving such consent, we do not concede that we are experts within the meaning of the Securities Act or the rules and regulations thereunder or that this consent is required by Section 7 of the Securities Act.

Very truly yours,

WILSON SONSINI GOODRICH & ROSATI,
Professional Corporation

/s/ WILSON SONSINI GOODRICH & ROSATI,
Professional Corporation

Opinion of Wilson Sonsini Goodrich & Rosati, Professional Corporation

May 28, 2004

Amkor Technology, Inc.
1345 Enterprise Drive
West Chester, PA 19380

Ladies and Gentlemen:

We have acted as counsel to Amkor Technology, Inc., a Delaware corporation (“the Company”), in connection with its offer to exchange up to \$250 million in aggregate principal amount of its registered 7 1/8% Senior Notes due 2011 (the “Original Notes”) for the same principal amount of its outstanding unregistered 7 1/8% Senior Notes due 2011 (the “Exchange Notes,” and together with the Original Notes, the “Notes”). The offer to exchange the Original Notes for the Exchange Notes (the “Exchange Offer”) and certain proposed transactions incident thereto are described in the Registration Statement on Form S-4 (the “Registration Statement”) of the Company, which includes the Prospectus relating to the Exchange Offer (the “Prospectus”). This opinion is being rendered pursuant to the requirements of Item 21(a) of Form S-4 under the Securities Act of 1933, as amended. Unless otherwise indicated, any capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Registration Statement.

In connection with this opinion, we have examined and are familiar with the terms of the Notes, the Indenture and the Exchange Offer, the Registration Statement, and such other presently existing documents, records and matters of law as we have deemed necessary or appropriate for purposes of our opinion. In addition, we have assumed, without any independent investigation or examination thereof (i) that the Exchange Offer will be consummated in the manner contemplated by the Prospectus and will be effective under applicable state law, and that the parties have complied with and, if applicable, will continue to comply with, the covenants, conditions and other provisions relating to the Exchange Offer, including those contained in the Notes, the letter of transmittal relating to the Exchange Offer, the Indenture and related documents, without any waiver, breach or amendment thereof and (ii) the continuing truth and accuracy at all relevant times of the statements made by the Company in the Prospectus, and that any such statements made “to the knowledge” or based on the belief or intention of the Company or similarly qualified are true and accurate and will continue to be true and accurate at all relevant times without such qualification.

Based upon the foregoing, it is our opinion that the discussion in the Registration Statement, under the caption “Certain United States Federal Income Tax Considerations,” to the extent it constitutes descriptions of legal matters or legal conclusions, is accurate in all material respects.

This opinion represents our best judgment regarding the application of federal income tax laws under the Internal Revenue Code of 1986, as amended, existing judicial decisions, administrative regulations and published rulings and procedures. Our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service will not successfully assert a contrary position. This opinion is being delivered prior to the consummation of the proposed transactions and therefore is prospective and dependent on future events. No assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, or future factual developments, would not adversely affect the accuracy of the conclusion stated herein. We undertake no responsibility to

advise you of any new developments in the facts or in the application or interpretation of the federal income tax laws. Furthermore, in the event any one of the statements, representations, warranties or assumptions upon which we have relied to issue this opinion is incorrect, our opinion might be adversely affected and may not be relied upon.

This opinion is furnished to you solely for use in connection with the Registration Statement. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm name in the Registration Statement under the caption "Certain United States Federal Income Tax Considerations." In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder, nor do we thereby admit that we are experts with respect to any part of such Registration Statement within the meaning of the term "experts" as used in the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

WILSON SONSINI GOODRICH & ROSATI,
Professional Corporation

/s/ WILSON SONSINI GOODRICH & ROSATI,
Professional Corporation