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CHIPMOS TECHNOLOGIES BERMUDA LTD  
Form SC 13G/A  
February 03, 2006

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G  
(RULE 13d - 102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO 13d-1(b), (c) AND (d)  
AND AMENDMENTS THERETO FILED PURSUANT TO 13d

(Amendment No.1)\*

ChipMOS TECHNOLOGIES (Bermuda) LTD.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

G2110R106  
(CUSIP Number)

December 31, 2005  
(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule  
is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's  
initial filing on this form with respect to the subject class of securities, and  
for any subsequent amendment containing information which would alter  
disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed  
to be "filed" for the purpose of Section 18 of the Securities Exchange Act of  
1934 ("Act") or otherwise subject to the liabilities of that section of the Act  
but shall be subject to all other provisions of the Act (however, see the  
Notes).

(Continued on the Following Pages)

1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Amaranth LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

- (a)   
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

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Cayman Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER  
0
6. SHARED VOTING POWER  
5,939,492
7. SOLE DISPOSITIVE POWER  
0
8. SHARED DISPOSITIVE POWER  
5,939,492
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
See 6 and 8 above.
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES\* [ ]
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
8.1%
12. TYPE OF REPORTING PERSON\*  
CO

1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Amaranth Advisors L.L.C.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

- (a) [ ]  
(b) [x]

3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER  
0
6. SHARED VOTING POWER  
5,939,492

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7. SOLE DISPOSITIVE POWER  
0
8. SHARED DISPOSITIVE POWER  
5,939,492
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
See 6 and 8 above.
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES\* [ ]
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
8.1%
12. TYPE OF REPORTING PERSON\*  
IA

1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Nicholas M. Maounis

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

- (a) [ ]  
(b) [x]

3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION

United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER  
0
6. SHARED VOTING POWER  
5,939,492
7. SOLE DISPOSITIVE POWER  
0
8. SHARED DISPOSITIVE POWER  
5,939,492
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
See 6 and 8 above.

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10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES\* [ ]
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
8.1%
12. TYPE OF REPORTING PERSON\*  
IN, HC

This statement is filed with respect to the shares of common stock, having \$.01 par value (the "Common Stock") of ChipMOS TECHNOLOGIES (Bermuda) LTD. (the "Issuer") beneficially owned by Amaranth LLC, a Cayman Islands exempted company, Amaranth Advisors L.L.C. and Nicholas M. Maounis (collectively, the "Reporting Persons") as of February 3, 2006 and amends and supplements the Schedule 13G filed April 21, 2005 (the "Schedule 13G"). Except as set forth herein, the Schedule 13G is unmodified.

- Item 2(a). Name of Persons Filing:  
Item 2(b). Address of Principal Business Office or, if None, Residence:  
Item 2(c). Citizenship:

Amaranth LLC  
c/o Amaranth Advisors L.L.C.  
One American Lane  
Greenwich, Connecticut 06831  
Cayman Islands company

Amaranth Advisors L.L.C.  
One American Lane  
Greenwich, Connecticut 06831  
Delaware limited liability company

Nicholas M. Maounis  
c/o Amaranth Advisors L.L.C.  
One American Lane  
Greenwich, Connecticut 06831  
U.S. Citizen

Amaranth Advisors L.L.C. is the trading advisor for Amaranth LLC ("Amaranth") and has been granted investment discretion over portfolio investments, including the Common Stock (as defined below), held by it. Maounis is the managing member of Amaranth Advisors L.L.C. and may, by virtue of his position as managing member, be deemed to have power to direct the vote and disposition of the Common Stock held for Amaranth.

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned:

The Reporting Persons beneficially own 5,939,492 shares of the issuer's Common Stock comprised of the Issuer's 1.75% debentures due

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November 3, 2009 which are convertible into an aggregate of 5,939,492 shares of Common Stock.

(b) Percent of class:

8.1%

(c) Number of shares as to which such person has:

(i) Sole power to vote or direct the vote

0

(ii) Shared power to vote or to direct the vote

See Item 4(a).

(iii) Sole power to dispose or to direct the disposition of

0

(iv) Shared power to dispose or to direct the disposition of

See Item 4(a).

Item 10. Certification.

By signing below the undersigned certifies that, to the best of its knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURES

After reasonable inquiry and to the best of its knowledge and belief, each of the undersigned certifies that the information with respect to it set forth in this statement is true, complete, and correct.

Dated: February 3, 2006

AMARANTH LLC,  
by Amaranth Advisors L.L.C., as Trading Advisor

By: /s/ Karl Wachter

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Karl Wachter, Vice President

AMARANTH ADVISORS L.L.C.

By: /s/ Karl Wachter

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Karl Wachter, Vice President

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NICHOLAS M. MAOUNIS

/s/ Karl Wachter

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Karl Wachter by Power of Attorney for Nicholas M. Maounis

EXHIBIT A

POWER OF ATTORNEY

The undersigned hereby makes, constitutes and appoints each of Karl Wachter and Charles H. Winkler as the undersigned's true and lawful authorized representative, attorney-in-fact and agent, each with the power individually to execute for and on behalf of the undersigned and to file with and deliver to the United States Securities and Exchange Commission and any other authority or party required or entitled to receive the same: (a) any Forms 3, 4 and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended (the "1934 Act"), and the rules promulgated thereunder; and (b) any Schedule 13D or Schedule 13G, and any amendments thereto, on behalf of the undersigned in accordance with Section 13 of the 1934 Act and the rules promulgated thereunder.

The undersigned also hereby grants to each such attorney-in-fact the full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done in the exercise of any of the rights and powers herein granted, hereby ratifying and confirming all that such attorney-in-fact shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that each of the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with Section 16 or Section 13 or any other provision of the 1934 Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file any Forms 3, 4 or 5, or Schedules 13D or 13G, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of March 12, 2004.

/s/ Nicholas M. Maounis

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Nicholas M. Maounis