



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 20, 2010

Via Fax and U.S. Mail

Rick F. Yeh, Esq.
General Counsel
Diodes Incorporated
15660 Dallas Parkway
Suite 850
Dallas, Texas 75258

**Re: Diodes Incorporated
Form 10-K for fiscal year ended December 31, 2009
Filed March 1, 2010
File No. 002-25577**

Dear Mr. Yeh:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief