

June 5, 2024

Brett R. Whitmire
Chief Financial Officer
Diodes Inc.
4949 Hedgcoxe Road, Suite 200
Plano, Texas 75024

Re: Diodes Inc.
Form 10-K for the
File No. 002-25577

Year Ended December 31, 2023

Dear Brett R. Whitmire:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing