

August 9, 2019

Brett Whitmire  
Chief Financial Officer  
DIODES INC /DEL/  
4949 Hedgcoxe Road  
Plano, Texas 75024

Re: DIODES INC /DEL/  
Form 10-K for the Fiscal Year Ended December 31, 2018  
Filed February 21, 2019  
File No. 002-25577

Dear Mr. Whitmire:

We have completed our review of your filings. 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

Office of Electronics

Corporation Finance  
and Machinery