



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

October 2, 2008

VIA U.S. MAIL

Mr. Carl C. Wertz
Diodes, Inc.
Chief Financial Officer
3050 East Hillcrest Drive
Westlake, CA 91362

RE: Diodes, Inc.
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008

Dear Mr. Wertz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief