

Jason R. Schendel
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July 31, 2019

Via Federal Express

Division of Corporation Finance
Office of Electronics and Machinery
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Attention Julie Sherman and Martin James

Re: **DIODES INC /DEL/
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 21, 2019
Form 10-Q for the Quarterly Period Ended March 31, 2019
Filed May 7, 2019
File No. 002-25577**

Dear Julie Sherman and Martin James:

This letter is being delivered in order to respond to the comments from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") provided to Diodes Incorporated, a Delaware corporation (the "**Company**"), in a letter dated July 26, 2019 (the "**Comment Letter**") related to the Company's most recent annual report on Form 10-K and quarterly report on Form 10-Q.

The Staff's comments set forth in the above-mentioned Comment Letter are reproduced below in italics, followed by the Company's responses.

Form 10-Q for the Quarter ended March 31, 2019

Note 7 - Segment Information and Net Sales, page 13

1. *We note the increased focus on your end markets, namely industrial, consumer, communications, computing and automotive, in your discussion of revenues in MD&A as well as in your discussions during the 2019 first quarter earnings call. Please explain to us your conclusion not to provide comparative revenues by end markets as part of your enterprise-wide disclosures pursuant to the guidance in ASC 280-10-50-40, or confirm that you will provide the disclosures in future filings.*
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Response: The Company has discussed the Staff's comments set forth in the Comment Letter with its management team and external advisors. Following such further consideration, the Company has determined to include comparative revenue measurements by end markets as part of its enterprise-wide disclosures pursuant to the guidance in ASC 280-10-50-40, as requested by the Staff. The first such disclosure will appear in the Company's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2019, which the Company will file with the Commission on or about August 5, 2019.

If you have any questions with respect to the foregoing, please do not hesitate to contact the undersigned (telephone: (650) 815-2621; email: jschendel@sheppardmullin.com) of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company.

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Please indicate receipt of this letter by date stamping the enclosed copy of the first page of this letter and returning it to us in the prepaid, self-addressed envelope provided.

Sincerely,

/s/ Jason R. Schendel

Jason R. Schendel

for SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

Enclosures

cc: Brett R. Whitmire, Diodes Incorporated
Peter Menard, Sheppard, Mullin, Richter & Hampton LLP