

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
July 23, 2019**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933 AND  
THE SECURITIES EXCHANGE ACT OF 1934**

**Alpha and Omega Semiconductor Limited**

**File Nos. 1-34717 and 333-165823**

**CF#36532**

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Alpha and Omega Semiconductor Limited submitted an application under Rules 406 and 24b-2 requesting an extension of previous grants of confidential treatment for information it excluded from the Exhibits to Forms listed below.

Based on representations by Alpha and Omega Semiconductor Limited that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time period specified:

<b>Exhibit</b>	<b>Form</b>	<b>Filed on</b>	<b>Confidential Treatment Granted</b>
10.8	F-1	March 31, 2010	through July 27, 2022
10.10	F-1	March 31, 2010	through July 27, 2022
10.15	10-K	September 9, 2011	through July 27, 2022
10.18	10-K	September 9, 2011	through July 27, 2022
4.18	20-F	September 2, 2010	through July 27, 2022
4.20	20-F	September 2, 2010	through July 27, 2022

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Vanessa A. Countryman  
Secretary