



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2011

Via E-mail

Andy Yang  
Chief Financial Officer  
AU Optronics Corp.  
1 Li-Hsin Road 2  
Hsinchu Science Park  
Hsinchu, Taiwan  
Republic of China

**Re: AU Optronics Corp.  
Form 20-F for the fiscal year ended December 31, 2010  
Filed May 3, 2011  
File No. 001-31335**

Dear Mr. Yang:

We have reviewed your response dated July 8, 2011 and related filings and have the following comment. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

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Form 20-F for the fiscal year ended December 31, 2010

Note 10. Equity Method Investments, page F-37

1. We note your response to prior comment one. Please tell us how you considered the guidance in FASB ASC 845-10-30-26 in determining how you should account for the investment of nonmonetary assets to AUSP.

You may contact Kristin Lochhead at (202) 551-3664 or me at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. If you have any other questions, please do not hesitate to contact Martin James, Senior Assistant Chief Accountant at (202) 551-3671.

Sincerely,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief