UNITED STATES SECURITIES AND EXCHANGE COMMISSION

April 28, 2010

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES ACT OF 1933

Alpha and Omega Semiconductor Limited

File No. 333-165823 - CF#24602

Alpha and Omega Semiconductor Limited submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form F-1 registration statement filed on March 31, 2010, as amended.

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 periods specified:

through November 2, 2011
through August 1, 2010
through August 1, 2010
through September 12, 2010
through September 12, 2010
through October 16, 2014
through January 10, 2012
through January 10, 2012
through January 10, 2012

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

Daniel Morris Special Counsel