UNITED STATES SECURITIES AND EXCHANGE COMMISSION October 25, 2010

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Alpha and Omega Semiconductor Limited

File No. 1-34717- CF#25707

Alpha and Omega Semiconductor Limited submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on September 2, 2010.

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:

Exhibit 4.18 through July 27, 2011 Exhibit 4.20 through July 27, 2015

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

Daniel Morris Special Counsel