

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
December 29, 2014**

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

**Alpha & Omega Semiconductor Limited**

**File Nos. 333-165823 & 001-34717- CF#31320**

---

Alpha & Omega Semiconductor Limited submitted an application under Rule 406 of the Securities Act and Rule 24b-2 of the Securities Exchange Act requesting an extension of prior grants of confidential treatment for information it excluded from the Exhibits to a Form F-1 filed on March 31, 2010 as amended, a Form 20-F filed on September 2, 2010 and a Form 10-K filed September 9, 2011.

Based on representations by Alpha & 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:

<b>Exhibit</b>	<b>Form</b>	<b>Filed</b>	<b>Confidential Treatment Granted</b>
10.8	F-1	March 31, 2010	July 27, 2015
4.18	20-F	September 2, 2010	July 27, 2015
10.15	10-K	September 9, 2011	July 27, 2015

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

Brent J. Fields  
Secretary