



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

October 2, 2008

VIA U.S. MAIL

Mr. Carl C. Wertz  
Diodes, Inc.  
Chief Financial Officer  
3050 East Hillcrest Drive  
Westlake, CA 91362

**RE: Diodes, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed February 29, 2008**

Dear Mr. Wertz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief