



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2019

Brett Whitmire  
Chief Financial Officer  
DIODES INC /DEL/  
4949 Hedgcoxe Road  
Plano, Texas 75024

**Re: DIODES INC /DEL/  
Form 10-K for the Fiscal Year Ended December 31, 2018  
Filed February 21, 2019  
File No. 002-25577**

Dear Mr. Whitmire:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery