



DIVISION OF
CORPORATION FINANCE

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

June 5, 2024

Brett R. Whitmire
Chief Financial Officer
Diodes Inc.
4949 Hedgcoxe Road, Suite 200
Plano, Texas 75024

Re: Diodes Inc.
Form 10-K for the Year Ended December 31, 2023
File No. 002-25577

Dear Brett R. Whitmire:

We have completed our review of your filing. 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 Manufacturing