



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2025

Yifan Liang  
Chief Financial Officer  
Alpha & Omega Semiconductor Limited  
Clarendon House, 2 Church Street  
Hamilton HM 11, Bermuda

**Re: Alpha & Omega Semiconductor Limited**  
**Form 10-K for the Fiscal Year Ended June 30, 2024**  
**File No. 001-34717**

Dear Yifan Liang:

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