



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

February 7, 2017

Via E-mail

Mark Dentinger
Chief Financial Officer
InvenSense, Inc.
1745 Technology Drive, Suite 200
San Jose, CA 95110

Re: InvenSense, Inc
Form 10-K for Fiscal Year Ended April 3, 2016
Filed May 25, 2016
File No. 1-35269

Dear Mr. Dentinger:

We refer you to our comment letter dated December 20, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance

David Young
General Counsel
InvenSense, Inc.