



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2019

Mark J. Murphy  
Chief Financial Officer  
Qorvo, Inc.  
7628 Thorndike Road  
Greensboro, North Carolina 27409-9421

**Re: Qorvo, Inc.**  
**Form 10-K for the Fiscal Year Ended March 30, 2019**  
**Filed May 17, 2019**  
**File No. 001-36801**

Dear Mr. Murphy:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the fiscal year ended March 30, 2019

Notes to Consolidated Financial Statements

Note 11. Restructuring, page 67

1. Please revise this note in future filings to provide all the disclosures required by ASC 420-10-50, including the reconciliation of the beginning to ending liability balances for each major type of cost associated with the activity as called for by ASC 420-10-50-1-b.2. See also SAB Topic 5.P.4.

In closing, 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.

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You may contact Gary Newberry at (202) 551-3761 or Martin James, Senior Assistant Chief Accountant, at (202) 551-3671 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery