



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

February 8, 2017

Via E-mail

Aaron Tachibana  
Chief Financial Officer  
Lumentum Holdings Inc.  
400 North McCarthy Boulevard  
Milpitas, CA 95035

**Re: Lumentum Holdings, Inc.**  
**10-K for Fiscal Year Ended July 2, 2016**  
**Filed September 2, 2016**  
**File No. 001-36861**

Dear Mr. Tachibana:

We refer you to our comment letter dated January 17, 2017, 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: Larry Spigel  
Assistant Director  
Division of Corporation Finance

Judy Hamel  
General Counsel  
Lumentum Holdings Inc.