



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2018

Alan Lowe  
Chief Executive Officer  
Lumentum Holdings Inc.  
400 N. McCarthy Boulevard  
Milpitas, CA 95035

**Re: Lumentum Holdings Inc.**  
**Registration Statement on Form S-4**  
**Filed May 17, 2018**  
**File No. 333-224991**

Dear Mr. Lowe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Courtney Lindsay at 202-551-7237 with any questions.

Division of Corporation Finance  
Office of Telecommunications