



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2017

**By E-Mail**

Christopher L. Kaufman, Esq.  
Latham & Watkins LLP  
140 Scott Drive  
Menlo Park, CA 94025

**Re: Cypress Semiconductor Corporation  
Definitive Additional Soliciting Materials filed on June 5, 2017  
Filed by T.J. Rodgers, J. Daniel McCranie and Camillo Martino  
File No. 001-10079**

Dear Mr. Kaufman:

We have reviewed your filing and have the following comments.

1. Please provide us support for your disclosure that "Oracle forced [Mr. Bingham] to choose between Oracle and Canyon Bridge" and that "Oracle did not want to be connected with a private equity fund with direct ties to the People's Republic of China."
2. With a view toward revised future disclosure, please tell us what obligation Cypress had to disclose Mr. Bingham's departure from Oracle.
3. Please provide us support for your disclosure that Mr. Bingham "already has one foot out the door" and that you know Mr. Bingham "intends to leave Cypress and join Canyon Bridge full-time once his term as executive chairman is over no later than the end of 2017."

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions