



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

January 27, 2017

Via E-mail

Darin G. Billerbeck
Chief Executive Officer
Lattice Semiconductor Corporation
111 SW Fifth Ave., Suite 700
Portland, Oregon 97204

**Re: Lattice Semiconductor Corporation
Preliminary Proxy on Schedule 14A
Filed November 30, 2016
File No. 000-18032**

Dear Mr. Billerbeck:

We have completed our review of your filing. 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/ Geoff Kruczek for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Thomas J. Ivey, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP