



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2018

Meenal Sethna  
Chief Financial Officer  
Littelfuse, Inc.  
8755 West Higgins Road, Suite 500  
Chicago, IL 60631

**Re: Littelfuse, Inc.**  
**Form 10-K for the Fiscal Year Ended December 30, 2017**  
**Filed February 23, 2018**  
**File No. 000-20388**

Dear Ms. Sethna:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Electronics and Machinery