



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2023

Meenal A. Sethna  
Executive Vice President and Chief Financial Officer  
Littelfuse Inc.  
8755 West Higgins Road, Suite 500  
Chicago, Illinois 60631

**Re: Littelfuse Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**File No. 000-20388**

Dear Meenal A. 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 Manufacturing