



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2021

Emeka N. Chukwu  
Chief Financial Officer  
SEMTECH CORP  
200 Flynn Road  
Camarillo, CA 9301-8790

**Re: SEMTECH CORP**  
**Form 10-K for the Year Ended January 26, 2020**  
**Filed March 20, 2020**  
**File No. 001-06395**

Dear Ms. Chukwu:

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