



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

October 8, 2019

Via E-mail

Gregg A. Lowe
Chief Executive Officer and President
Cree, Inc.
4600 Silicon Drive
Durham, North Carolina 27703

Re: Cree, Inc.
10-K for Fiscal Year Ended June 30, 2019
Filed August 21, 2019
File No. 0-21154

Dear Mr. Lowe:

We refer you to our comment letter dated September 19, 2019, regarding business contacts with North Korea, Sudan and Syria. We have completed our review of this subject matter. 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,

Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Brad Kohn
Vice President Legal and General Counsel

Gerald Roach
Smith Anderson