



DIVISION OF
CORPORATION FINANCE

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

October 2, 2020

Neill P. Reynolds
Chief Financial Officer
CREE, INC.
4600 Silicon Drive
Durham, NC 27703

Re: CREE, INC.
Form 10-K for the Fiscal Year Ended June 28, 2020
Filed August 19, 2020
File No. 000-21154

Dear Mr. Reynolds:

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,

Division of Corporation Finance
Office of Manufacturing