



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2021

Bradley Kohn  
General Counsel  
Cree, Inc.  
4600 Silicon Drive  
Durham, NC 27703

**Re: Cree, Inc.**  
**Form 10-Q Filed October 29, 2020**  
**Exhibit 2.1**  
**File No. 000-21154**

Dear Mr. Kohn,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance