

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

January 27, 2017

<u>Via E-mail</u> Darin G. Billerbeck Chief Executive Officer Lattice Semiconductor Corporation 111 SW Fifth Ave., Suite 700 Portland, Oregon 97204

> Re: Lattice Semiconductor Corporation Preliminary Proxy on Schedule 14A Filed November 30, 2016 File No. 000-18032

Dear Mr. Billerbeck:

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.

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

Sincerely,

/s/ Geoff Kruczek for

Amanda Ravitz Assistant Director Office of Electronics and Machinery

cc: Thomas J. Ivey, Esq. Skadden, Arps, Slate, Meagher & Flom LLP