



DIVISION OF
CORPORATION FINANCE

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

December 3, 2010

John T. Kurtzweil
Chief Financial Officer
Cree Inc.
4600 Silicon Drive
Durham, North Carolina 27703

**Re: Cree Inc.
Form 10-K for the fiscal year ended June 27, 2010
Filed August 18, 2010
File No. 000-21154**

Dear Mr. Kurtzweil:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief