

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
August 25, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Cree, Inc.

File No. 0-21154 - CF#31331

Cree, Inc. submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on August 20, 2004, as modified by the same contracts submitted with fewer redactions with the extension application dated July 10, 2014.

Based on representations by Cree, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

| | |
|---------------|-----------------------|
| Exhibit 10.35 | through July 12, 2019 |
| Exhibit 10.36 | through July 12, 2019 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill
Deputy Secretary