



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2024

Wajid Ali  
Chief Financial Officer  
Lumentum Holdings Inc.  
1001 Ridder Park Drive  
San Jose, CA 95131

**Re: Lumentum Holdings Inc.**  
**Form 10-K for Fiscal Year Ended June 29, 2024**  
**Form 10-K for Fiscal Year Ended July 1, 2023**  
**File No. 1-36861**

Dear Wajid Ali:

We have completed our review of your filings. 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