

January 28, 2021

Ravi Vig
Chief Executive Officer
Allegro Microsystems, Inc.
955 Perimeter Road
Manchester, New Hampshire 03103

Microsystems, Inc.

Statement on Form S-1
25, 2021

Re: Allegro

Draft Registration

Submitted January

CIK No. 0000866291

Dear Mr. Vig:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Thomas
Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Peter M. Labonski, Esq.