



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 28, 2018

Rebecca Boyden  
Deputy General Counsel  
Broadcom Limited  
1 Yishun Avenue  
Singapore 768923

**Re: Broadcom Limited  
Preliminary Proxy Statement on Schedule 14A  
Filed January 22, 2018  
File No. 001-37690**

Dear Ms. Boyden:

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.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Tony Richmond, Esq.  
Latham & Watkins LLP