



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 10, 2017

Via E-mail

Jean Hu  
Chief Financial Officer  
Marvell Technology Group Ltd.  
Canon's Court  
22 Victoria Street  
Hamilton HM 12, Bermuda

**Re: Marvell Technology Group Ltd.  
Form 10-K for the Fiscal Year Ended January 30, 2016  
Filed July 21, 2016  
File No. 000-30877**

Dear Ms. Hu:

We have reviewed your December 22, 2016 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our November 8, 2016 letter.

Audit Committee Investigation, page 110

1. Please revise future filings as appropriate to disclose the substance of your response to prior comments 2 and 3. In particular, please revise to disclose and explain the extended payment terms transactions and how they differed from the pull-in transactions. Also, given your statement on page 2 of your response that the deferral provision of your revenue recognition policy was not consistent with GAAP, please tell us, and disclose in future filings as applicable, whether the deferral provision not being consistent with GAAP constituted a material weakness in your internal control over financial reporting and, if so, disclose what remediation efforts you have undertaken to ensure that your revenue recognition policies are consistent with GAAP.

Jean Hu  
Marvell Technology Group Ltd.  
January 10, 2017  
Page 2

You may contact Eric Atallah at (202) 551-3663 or Lynn Dicker, Senior Accountant, at (202) 551-3616 if you have questions regarding comments on the financial statements and related matters. Please contact Brian Soares at (202) 551-3580 or Timothy Buchmiller, Senior Attorney, at (202) 551-3635 with any other questions.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Stewart McDowell, Esq.  
Gibson, Dunn & Crutcher LLP