United States securities and exchange commission logo

January 19, 2021

Mitchell Gaynor

Chief Administration and Legal Officer

Marvell Technology, Inc.

1000 N. West Street, Suite 1200

Wilmington, Delaware 19801

Re: Marvell Technology,

Inc.

Registration

Statement on Form S-4

Filed December 22,

2020

File No. 333-251606

Dear Mr. Gaynor:

We have reviewed your registration statement and have the following comments. In

some of our comments, we may ask you to provide us with information so we may better

understand your disclosure.

Please respond to this letter by amending your registration statement and providing the

requested information. If you do not believe our comments apply to your facts and

circumstances or do not believe an amendment is appropriate, please tell us why in your

response.

After reviewing any amendment to your registration statement and

the information you

provide in response to these comments, we may have additional comments.

Registration Statement on Form S-4

Summary, page 18

1. We note the use of

defined terms such Inphi Acquisition Proposal and Inphi Acquisition

Inquiry on pages 30-32,

and the cross reference to other sections of the document. Please

briefly explain in the

Summary section the meaning of these terms.

HoldCo may be unable to realize anticipated cost synergies, page 41

2. Please elaborate on the

nature of the synergies and quantify them if possible. Please also

quantify, if practical,

the substantial costs involved in the mergers.

Mitchell Gaynor

FirstName LastNameMitchell Gaynor

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Page 2 19, 2021 Page 2

FirstName LastName

The HoldCo Charter provides that the Court of Chancery of the State of Delaware, page 47

1. We note that your disclosure that your exclusive forum provision does not apply to actions

arising under the Exchange Act. Please ensure that the exclusive forum provision in the

governing documents states this clearly, or tell us how you will inform investors in future

filings that the provision does not apply to any actions arising under the Exchange Act.

We also note your exclusive forum provision designates the federal district courts of the

United States of America as the forum for any complaint asserting a cause of action under

the Securities Act. Please state that there is uncertainty as to whether a court would

enforce such provision. In that regard, we note that Section 22 of the Securities Act

creates concurrent jurisdiction for federal and state courts over all suits brought to enforce

any duty or liability created by the Securities Act or the rules and regulations thereunder.

Please ensure that the scope of your provision described on pages 47 and 204 are

consistent with Article XI of your amended and restated certificate of incorporation.

Background of the Mergers, page 88

1. Please revise to disclose in greater detail the negotiations regarding the amount of the

termination fees.

1. We note throughout this section that you reference potential synergies discussed at various

meetings. Please revise your disclosure throughout to describe the particular synergies that

were discussed at each meeting, including identifying the particular synergies and benefits

and quantifying them as appropriate.

1. Please expand your disclosure regarding Inphi's discussions with unsolicited third party,

the three additional parties contacted by Qatalyst Partners in 2019, and the third party

contacted by Dr. Tamer in 2020. Please expand your disclosure to discuss in greater detail

these other potential parties, including their size and material attributes, and the reasons

they were not pursued.

Litigation Related to the Mergers, page 147

1. We note that a complaint has been filed against Inphi in the Southern District of New

York. Please revise your disclosure to describe any litigation in connection with the

Mergers.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate

time for us to review any amendment prior to the requested effective date of

the registration

statement.

Mitchell Gaynor

Marvell Technology, Inc.

January 19, 2021

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You may contact Eiko Yaoita Pyles, Staff Accountant, at 202-551-3587 or Jean Yu, Staff

Accountant, at 202-551-3305 if you have questions regarding comments on the financial

statements and related matters. Please contact Asia Timmons-Pierce, Special

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| Counsel, at | 202- |  |
| 551-3754 or | Anne Parker, Office Chief, at 202-551-3611 with any other | |
| questions. |  |  |
| FirstName LastNameMitchell Gaynor | | Sincerely, |
| Comapany NameMarvell Technology, Inc. | |  |
|  |  | Division of |
| Corporation | Finance |  |
| January 19, | 2021 Page 3 | Office of |
| Manufacturing | |  |
| FirstName LastName | |  |