



DIVISION OF
CORPORATION FINANCE

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

August 3, 2010

Mr. Andrew M. Miller
Chief Executive Officer
Polycom, Inc.
4750 Willow Road
Pleasanton, California 94588

RE: Polycom, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 19, 2010

Dear Mr. Miller:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director