



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

April 5, 2016

Via E-mail

Neil Dougherty  
Senior Vice President and Chief Financial Officer  
Keysight Technologies, Inc.  
1400 Fountaingrove Parkway  
Santa Rosa, CA 95403

**Re: Keysight Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2015**  
**Filed December 21, 2015**  
**Form 10-Q for the Quarterly Period Ended January 31, 2016**  
**Filed March 4, 2016**  
**Form 8-K dated February 18, 2016**  
**Filed February 18, 2016**  
**File No. 001-36334**

Dear Mr. Dougherty:

We have limited our review of your filing to the financial statements and related disclosures 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 these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended October 31, 2015

Exhibit 23.1

1. Please tell us why the consent does not also refer to the report of your independent registered public accounting firm on your internal control over financial reporting.

Form 10-Q for the Quarterly Period Ended January 31, 2016

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Executive Summary, page 22

2. We note that on November 3, 2015, you announced an organizational structure change that resulted in the creation of the Communications Solutions Group, Industrial Solutions Group and Services Solutions Group. We further note that you are currently in the process of aligning the organization to this new structure and evaluating the impact, if any, on your financial reporting. Please address the following:
- Clearly describe to us the organizational structure change you are currently implementing, including your timeframe for completion and a summary of your current progress; and
  - Explain to us how your current businesses, Management Solutions and Customer Support and Solutions, will be impacted and how you expect this new structure to impact your segment reporting under US GAAP. Refer to ASC 280-10-50-1 through 9 and ASC 280-10-50-34.

Form 8-K dated February 18, 2016

Exhibit 99.1

3. We note that you present your reconciliation of GAAP to non-GAAP measures in the form of a full non-GAAP statement of operations for the three months ended January 31, 2016 and 2015. Please note that the presentation of a full non-GAAP statement of operations may place undue prominence to the non-GAAP information and may give the impression that the non-GAAP statement of operations represents a comprehensive basis of accounting. Please confirm to us that you will revise your presentation and remove the non-GAAP statement of operations in future filings. Please refer to Question 102.10 of the Non-GAAP Financial Measures Codification and Disclosure Interpretation that is available on our website at <http://www.sec.gov/divisions/corpfin/guidance/nongAAPinterp.htm>.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Neil Dougherty  
Keysight Technologies, Inc.  
April 5, 2016  
Page 3

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Eric Atallah at (202) 551-3663, or Kate Tillan, Assistant Chief Accountant, at (202) 551-3604 with any questions. You may also reach me at (202) 551-3671.

Sincerely,

/s/ Kate Tillan

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery