



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 10, 2017

Via E-mail

Rajesh Kalathur  
Senior Vice President and Chief Financial Officer  
Deere & Company  
One John Deere Place  
Moline, Illinois 61265

**Re: Deere & Company**  
**Form 10-K for the Fiscal Year Ended October 31, 2016**  
**Filed December 19, 2016**  
**File No. 1-4121**

Dear Mr. Kalathur:

We have completed our review of your filings. 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/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery