



DIVISION OF
CORPORATION FINANCE

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

February 1, 2023

John C. May
Chairman and Chief Executive Officer
Deere & Company
One John Deere Place
Moline, Illinois 61265

Re: Deere & Company
Annual Report on Form 10-K filed December 16, 2021
Correspondence Dated September 9, 2022
File No. 001-04121

Dear John C. May:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Technology

cc: Hilary Stubben