

Room 4561

August 31, 2006

Bruce R. Chizen  
Chief Executive Officer  
Adobe Systems Incorporated  
345 Park Avenue  
San Jose, CA 95110

**Re: Adobe Systems Incorporated  
Form 10-K for the Fiscal Year Ended December 2, 2005  
Filed February 8, 2005  
File no. 0-15175**

Dear Mr. Chizen:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief