Mail Stop 4561

June 24, 2008

Shantanu Narayen, President and CEO Adobe Systems Incorporated 345 Park Avenue San Jose, CA 95110-2704 *Also via facsimile at: (408) 537-6000*

Re: Adobe Systems Incorporated Form 10-K for the Fiscal Year Ended November 30, 2007 Filed January 24, 2008 File No. 000-15175

Dear Mr. Narayen:

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

Sincerely,

David L. Orlic Special Counsel