



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

DIVISION OF
CORPORATION FINANCE

June 4, 2019

John Murphy
Chief Financial Officer
Adobe Inc.
345 Park Avenue
San Jose, California 95110-2704

Re: Adobe Inc.
Form 10-K for the Fiscal Year Ended November 30, 2018
Filed January 25, 2019
Form 10-Q for the Quarterly Period Ended March 1, 2019
Filed March 27, 2019
File No. 000-15175

Dear Mr. Murphy:

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,

Division of Corporation Finance
Office of Information Technologies
and Services