

**Mail Stop 4561**

March 27, 2007

Dennis D. Powell  
Senior Vice President and  
Chief Financial Officer  
Cisco Systems, Inc.  
170 West Tasman Drive  
San Jose, CA 95134-1706

**Re: Cisco Systems, Inc.  
Form 10-K for the Fiscal Year Ended  
July 29, 2006  
Filed September 18, 2006  
File No. 000-18225**

Dear Mr. Powell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief