

**Mail Stop 4561**  
**Via Fax (408) 608-1750**

February 6, 2009

Jonathan Chadwick  
Senior Vice President, Corporate Controller and  
Principal Accounting Officer  
Cisco Systems, Inc.  
170 West Tasman Drive  
San Jose, CA 95134

**Re: Cisco Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended July 26, 2008**  
**Filed on September 15, 2008**  
**Form 10-Q for the Quarter Ended October 25, 2008**  
**File No. 000-23354**

Dear Mr. Chadwick:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief