



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

DIVISION OF  
CORPORATION FINANCE

March 30, 2020

Prat Bhatt  
SVP, Chief Accounting Officer  
Cisco Systems, Inc.  
170 West Tasman Drive  
San Jose, California 95134-1706

**Re: Cisco Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended July 27, 2019**  
**Filed on September 5, 2019**  
**Form 8-K filed February 12, 2020**  
**File No. 000-18225**

Dear Mr. Bhatt:

We have completed our review of your filing. 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 Technology