



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2020

David Barnes  
Chief Financial Officer  
Trimble Inc.  
935 Stewart Drive  
Sunnyvale, CA 94085

**Re: Trimble Inc.**  
**Form 10-K for the Fiscal Year Ended January 3, 2020**  
**Filed February 28, 2020**  
**File No. 001-14845**

Dear Mr. Barnes:

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 Life Sciences