



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