



PLANTRONICS.
SOUND INNOVATION™

April 1, 2009

Florence E. Hannon
Acting Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Comments on Proposed IFRS Roadmap (File Reference No. S7-27-08)

Dear Ms. Hannon:

Plantronics, Inc. ("Plantronics") welcomes this opportunity to respond to the request for comments from the Securities and Exchange Commission ("SEC" or "Commission") on the proposed "Roadmap for the Potential Use of Financial Statements Prepared in Accordance With International Financial Reporting Standards by U.S. Issuers" ("Proposed Rule" or "Roadmap").

Plantronics is a leading worldwide designer, manufacturer and marketer of lightweight communications headsets, telephone headset systems and accessories for the business and consumer markets. We are a leading manufacturer and marketer of high-quality computer and home entertainment sound systems and docking audio products under our Altec Lansing Brand. In addition, we manufacture and market, under our Clarity brand, specialty telephone products, such as telephones for the hearing impaired, and other related products for people with special communication needs.

We support the Commission's efforts to develop high-quality accounting standards that improve transparency, usefulness and credibility of financial reporting. However, we have the following concerns regarding the Proposed Rule:

1. Required Use of International Financial Reporting Standards ("IFRS")

We understand that, if the milestones noted in the Roadmap were to be achieved, then U.S. issuers would be required to use IFRS beginning in 2014. We believe such an aggressive timeline will result in a high risk that users of financial information will be confused and thus lack confidence in the information; companies will not have the expertise to implement an entirely new set of rules; auditors will struggle to accept

conflicting policies that companies within the same industry may adopt; and finally, and most importantly, companies will incur significant costs in implementing the rules with little benefit at a time when the worldwide economy is in a recession. We also observe that to create a high-quality reconciliation between IFRS and U.S. GAAP requires an entity to essentially keep two sets of books, which is both costly and inefficient. There is no question that compliance with the Roadmap will entail significant costs which will be imposed on issuers in the near future.

2. Costs Related to IFRS Implementation and Our Priorities in the Current Environment

As is the case with the majority of the companies in the U.S. and abroad, by any measure, 2008 was a very difficult year and 2009 looks to be as difficult or even worse. The worldwide economic recession has had a serious effect on our business and has forced us to aggressively reduce both our costs and global workforce. We anticipate that the costs of complying with the Proposed Rule would be substantial and would include the following:

- (i) increased accounting and legal fees to enable us to comply with the transition to IFRS and the new procedural, policy and reporting requirements;
- (ii) increased accounting and staffing costs relating to the maintenance of parallel accounting systems until the transition to IFRS is complete;
- (iii) significant internal costs, including employee training costs; and
- (iv) significant internal costs and efforts in harmonizing inconsistencies among U.S. GAAP, IFRS and other statutes such as the IRS rules and regulations.

Our top priorities over the next few years for our business are to be profitable and have positive cash flow along with improving our market position. We have implemented an aggressive program to contain costs where possible. We are committed to doing whatever we can to protect our employees jobs and minimize the negative effect of the worldwide recession while keeping our business running as efficiently and effectively as possible. We believe that, in the current business and economic environment, any resources and funds used on the IFRS implementation would not be the appropriate use of resources at this time and provide little return or benefit to our business or shareholders. We feel it would be more beneficial to utilize resources and funds on our core business operations to further the goals of our shareholders.

3. We Recommend Delaying the Implementation of the Rule

Because of the significant impact of the Proposed Rule, the high cost of changes to our accounting systems and the severe economic climate in which we must operate our business, we recommend that the implementation of the Proposed Rule be delayed. We

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feel these factors necessitate the need for a much longer planning and transition horizon and an extension of the mandatory transition dates set forth in the Proposed Rule. We feel a more gradual convergence process between IFRS and U.S. GAAP will allow for a more orderly transition to IFRS and will lessen the negative impact on all issuers subject to the Proposed Rule.

Thank you for the opportunity to provide comments on the Proposed Rule. We would be pleased to discuss our views with you at your convenience.

Sincerely,

A handwritten signature in cursive script, appearing to read "B. Scherer".

Barbara Scherer
Senior Vice President, Finance and Administration and Chief Financial Officer