

DIVISION OF CORPORATION FINANCE

Mail Stop 4561

June 30, 2017

Mr. James Heppelmann Chief Executive Officer PTC, Inc. 140 Kendrick Street Needham, MA 02494

> Re: PTC Inc. Form 10-K for the Fiscal Year Ended September 30, 2016 Filed November 18, 2016 File No. 000-18059

Dear Mr. Heppelmann:

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.

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

Sincerely,

/s/ Kathleen Collins

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services

cc: Andrew Miller - PTC, Inc. Aaron von Staats - PTC, Inc.