



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2020

Kristian Talvitie  
Chief Financial Officer  
PTC Inc.  
121 Seaport Boulevard  
Boston, MA 02210

**Re: PTC Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2019**  
**Filed November 18, 2019**  
**File No. 000-18059**

Dear Mr. Talvitie:

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 Technology