



DIVISION OF
CORPORATION FINANCE

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

January 24, 2022

Charles H. Robbins
Chair and Chief Executive Officer
Cisco Systems, Inc.
170 West Tasman Drive
San Jose, California

Re: Cisco Systems, Inc.
Form 10-K for Fiscal Year Ended July 31, 2021
File No. 001-39940

Dear Mr. Robbins:

We have completed our review of your filing. 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

cc: Evan Sloves, Esq.