

DIVISION OF CORPORATION FINANCE

April 14, 2020

Charles Boynton Chief Financial Officer Plantronics, Inc. 345 Encinal Street Santa Cruz, CA 95060

> Re: Plantronics, Inc. Form 10-K for the Fiscal Year Ended March 30, 2019 Filed May 17, 2019 File No. 001-12696

Dear Mr. Boynton:

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 Manufacturing