



DIVISION OF
CORPORATION FINANCE

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

January 3, 2025

Edward R. Berk
Deere & Company

Re: Deere & Company (the "Company")
Incoming letter dated October 22, 2024

Dear Edward R. Berk:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by LongView LargeCap 500 Index Fund for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal asks the Company to report publicly on the effectiveness of its efforts to create a meritocratic workplace where no one is excluded from contributing to the Company's success because of an immutable characteristic, such as gender, race or ethnicity.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(11). In our view, the Proposal does not substantially duplicate the proposal submitted by the National Legal and Policy Center.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2024-2025-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Andrew Behar
As You Sow