

Mail Stop 4561

February 6, 2009

Mark S. Peak
Chief Financial Officer
VMware, Inc.
3401 Hillview Avenue
Palo Alto, CA 94304

**Re: VMware, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed February 29, 2008
Form 10-Q for the quarterly period ended September 30, 2008
Filed November 5, 2008
Definitive Proxy Statement
Filed April 1, 2008
File No. 001-33622**

Dear Mr. Peak:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief