



DIVISION OF
CORPORATION FINANCE

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

Via fax (650) 427-1050

September 15, 2010

Paul Maritz
President and Chief Executive Officer
VMWARE, Inc.
3401 Hillview Avenue
Palo Alto, CA 94304

Re: VMWARE, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
File No. 001-33622

Dear Mr. Maritz:

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