



DIVISION OF
CORPORATION FINANCE

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

August 23, 2023

Albert Miralles
Chief Financial Officer
CDW Corp
75 Tri-State International
Lincolnshire , Illinois 60069

Re: CDW Corp
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 24, 2023
File No. 1-35985

Dear Albert Miralles:

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 Trade & Services