



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