

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

DIVISION OF CORPORATION FINANCE

October 3, 2022

Michael S. Dell Chairman and Chief Executive Officer Dell Technologies Inc. One Dell Way Round Rock, Texas 78682

> Re: Dell Technologies Inc. Definitive Proxy Statement on Schedule 14A Filed May 17, 2022 File No. 001-37867

Dear Michael S. Dell:

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 Disclosure Review Program