



DIVISION OF  
CORPORATION FINANCE

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

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