



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

May 15, 2017

Via E-mail

Robert H. Swan  
Executive Vice President and Chief Financial Officer  
Intel Corporation  
2200 Mission College Boulevard  
Santa Clara, California 95054-1549

**Re: Intel Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 000-06217**

Dear Mr. Swan:

We have completed our review of your filings. 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,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery