



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 7, 2018

Via E-mail

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

**Re: Intel Corporation  
Registration Statement on Form S-4  
Filed April 27, 2018  
File No. 333-224473**

Dear Mr. Swan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Caleb French at (202) 551-6947 with any questions.

Sincerely,

/s/ Caleb French for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Stewart McDowell, Esq.  
Gibson, Dunn & Crutcher LLP