

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