

DELL INTERNATIONAL L.L.C.
EMC CORPORATION
One Dell Way
Round Rock, Texas 78682

May 13, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jeff Kauten

Re: **Dell International L.L.C.**
EMC Corporation
Registration Statement on Form S-4
File No. 333-255258

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Dell International L.L.C. (“Dell International”), EMC Corporation (“EMC” and together with Dell International, the “Issuers”) and the additional registrants listed in the captioned registration statement (together with the Issuers, the “Registrants”) hereby request that the effective date of the above-referenced Registration Statement be accelerated so that it may become effective at 12:00 p.m., Washington, D.C. time, on May 17, 2021, or as soon thereafter as practicable.

We request that we be notified of such effectiveness by telephone call to Hui Lin at (212) 455-7862 of Simpson Thacher & Bartlett LLP.

Very truly yours,

DELL INTERNATIONAL L.L.C.

By: /s/ Robert L. Potts

Name: Robert L. Potts

Title: Senior Vice President and Assistant Secretary

EMC CORPORATION

By: /s/ Robert L. Potts

Name: Robert L. Potts

Title: Senior Vice President and Assistant Secretary

[Signature Page to Acceleration Request]