



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2024

Keith R. Dolliver  
Corporate Secretary  
Microsoft Corporation  
One Microsoft Way  
Redmond, WA 98052-6399

**Re: Microsoft Corporation**  
**Current Report on Form 8-K filed January 19, 2024**  
**File No. 001-37845**

Dear Keith R. Dolliver:

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,

Division of Corporation Finance  
Disclosure Review Program