

**MICROSOFT CORPORATION**  
**One Microsoft Way**  
**Redmond, Washington 98052-6399**

May 2, 2024

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: *Microsoft Corporation*  
*Registration Statement on Form S-4 (File No. 333-278958)*

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Microsoft Corporation, a Washington corporation (the “*Company*”), respectfully requests that the effective time of the above-referenced Registration Statement on Form S-4 filed by the Company be accelerated to 4:00 p.m. Eastern Time on May 6, 2024 or as soon thereafter as practicable.

Please contact William B. Brentani or Daniel N. Webb of Simpson Thacher & Bartlett LLP at (650) 251-5110 or (650) 251-5095, respectively, if you have any questions regarding this request, and please notify either of them when this request for acceleration has been granted.

*[Signature Page Follows]*

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Very truly yours,

MICROSOFT CORPORATION

By: /s/ Keith R. Dolliver

Name: Keith R. Dolliver, Esq.

Title: Deputy General Counsel and Corporate Secretary

cc: William B. Brentani, Simpson Thacher & Bartlett LLP  
Daniel N. Webb, Simpson Thacher & Bartlett LLP