

February 19, 2021

Satya Nadella
Chief Executive Officer
Microsoft Corporation
One Microsoft Way
Redmond, Washington 98052-6399

Corporation

Statement on Form S-4
2021

Re: Microsoft

Registration

Filed February 16,

File No. 333-253138

Dear Mr. Nadella:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Larry Spigel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology