

Microsoft Corporation
One Microsoft Way
Redmond, Washington 98052

March 2, 2021

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. 333-253138)

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 March 4, 2021 or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

MICROSOFT CORPORATION

By: _____ /s/ Alice L. Jolla

Name: Alice L. Jolla

Title: Corporate Vice President and Chief
Accounting Officer

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