

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

Disclosure Review

Finance

Program