

Room 4561

September 12, 2006

Joseph M. Tucci
Chairman, President and CEO
EMC Corporation
176 South Street
Hopkinton, MA 01748

**Re: EMC Corporation
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 6, 2006
Form 8-K Filed July 14, 2006
File no. 1-09853**

Dear Mr. Tucci:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins
Accounting Branch Chief