

Room 4561
Via fax (508) 435-7954

November 5, 2007

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, 2006
Filed February 27, 2007
File no. 1-09853**

Dear Mr. Tucci:

We have reviewed your response letter dated October 15, 2007 and have the following comments. Please note that we have limited our review to the matters addressed in the comments below. We may ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the fiscal year ended December 31, 2006

Note A: Summary of Significant Accounting Policies

Revenue Recognition, page 45

1. We note your response to our prior comment 1 regarding the Company's method for establishing VSOE of PCS for your storage-related software products. Your response indicates that in 2006 approximately 80% of your maintenance contracts were priced at a discount rate to the maintenance list price of between 0% - 44%. You further state that the average rate of discount has been "tightly clustered" at a range of 28% - 34%. Please explain and quantify what you mean by "tightly clustered" and tell us why the Company believes that such clustering is a reasonable basis for establishing VSOE for your storage-related software

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maintenance. Tell us how often the Company performs an analysis of your VSOE for the storage-related software maintenance. Also, tell us whether you perform a separate analysis for your various customer types (enterprise, commercial and small to medium sized accounts).

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As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

You may contact Kari Jin, Staff Accountant, at (202) 551-3481 or me at (202) 551-3730 if you have questions regarding these comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief