

Mail Stop 4561  
Via Fax (508) 435-3159

June 25, 2009

David I. Goulden  
Executive VP and Chief Financial Officer  
EMC Corporation  
176 South Street  
Hopkinton, MA 01748

**Re: EMC Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed on March 2, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Filed on May 8, 2009  
File No. 001-09853**

Dear Mr. Goulden:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief