



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 28, 2010

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

**Re: EMC Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed on February 26, 2010  
File No. 001-09853**

Dear Mr. Tucci:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel