

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

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 Finance Disclosure Review Program