

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

Mail Stop 3720

June 23, 2009

Via U.S. Mail and facsimile to (212) 553-3740

Mr. Raymond W. McDaniel, Jr. Chairman and Chief Executive Officer Moody's Corporation 7 World Trade Centre at 250 Greenwich Street New York, New York 10007

Re: Moody's Corporation

Form 10-K for the fiscal year ended December 31, 2008

Filed March 2, 2009 File No. 001-14037

Dear Mr. McDaniel:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Robert Bartelmes for Larry Spirgel Assistant Director