



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 15, 2007

Mr. Timothy Wadhams  
Masco Corporation  
21991 Van Born Road  
Taylor, Michigan 48180

**RE: Masco Corporation  
Form 10-K for the year ended December 31, 2005  
Filed March 2, 2006  
File No. 1-5794**

Dear Mr. Wadhams:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or in her absence, to me at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant