



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

June 4, 2009

Via U.S. mail and facsimile

Mr. Timothy Wadhams
President and Chief Executive Officer
Masco Corporation
21001 Van Born Road
Taylor, Michigan 48180

**RE: Masco Corporation
Definitive Proxy Statement on Schedule 14A
Filed April 8, 2009
File No. 001-05794**

Dear Mr. Wadhams:

We have completed our review of your definitive proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director