

DIVISION OF CORPORATION FINANCE

May 1, 2024

Richard Westenberg Chief Financial Officer MASCO CORP /DE/ 17450 College Parkway Livonia, MI 48152

> Re: MASCO CORP /DE/ Form 10-K for the Fiscal Year Ended December 31, 2023 Filed February 8, 2024 File No. 001-05794

Dear Richard Westenberg:

We have completed our review of your filing. 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 Office of Manufacturing