

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

Mail Stop 7010

January 16, 2008

via U.S. mail and facsimile

Mr. Richard H. Fleming Executive Vice President and Chief Financial Officer USG Corporation 550 West Adams Street Chicago, IL 60661-3676

RE: USG Corporation

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed February 16, 2007 File No. 001-08864

Dear Mr. Fleming:

We have completed our review of your filing and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Edward Kelly, Senior Counsel, at (202) 551-3728 or, in his absence, Jennifer Hardy, Legal Branch Chief, at (202) 551-3767. Please contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Terence O'Brien Accounting Branch Chief