

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

Mail Stop 7010

January 29, 2009

via U.S. mail and facsimile

Richard H. Fleming, CFO USG Corporation 550 W. Adams Street Chicago, Illinois 60661-3676

RE: USG Corporation

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed February 15, 2008

Forms 10-Q for the Fiscal Quarters Ended March 31, 2008,

June 30, 2008 and September 30, 2008

File No. 1-8864

Dear Mr. Fleming:

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 further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, at (202) 551-3738, or me at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief