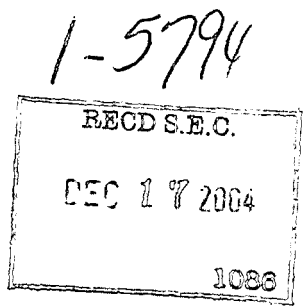


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December 17, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
DEC 22 2004
THOMPSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MASCO CORPORATION, Zero Coupon Convertible Senior Notes, Series B due 2031 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 17, 2004. Tentative listing date – December 20, 2004

Sincerely,