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Form CORRESP  
December 13, 2004

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VIA EDGAR TRANSMISSION (CORRESP.)

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Judiciary Plaza  
Washington, D.C. 20549

Attention: Leslie Shepard

Re: MASCO CORPORATION  
AMENDMENT NO. 3 TO  
REGISTRATION STATEMENT ON FORM S-4  
REQUEST FOR ACCELERATION

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned hereby requests that the Amendment No. 3 to the Registration Statement on Form S-4 (File No. 333-120452) of Masco Corporation (the "Company"), relating to the Company's offer to exchange its Zero Coupon Convertible Senior Notes, Series B due 2031 for its Zero Coupon Convertible Senior Notes due 2031, be declared effective by the Securities and Exchange Commission on December 13, 2004 at 9:00 a.m., or as soon thereafter as is practicable.

Please contact Michael Nordtvedt of Davis Polk & Wardwell at (650) 752-2043 once the above captioned registration statement has been declared effective.

Very truly yours,

MASCO CORPORATION

By: /s/ John R. Leekley

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Name: John R. Leekley  
Title: Senior Vice President  
and General Counsel