

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

Mail Stop 7010

May 16, 2008

By U.S. Mail and Facsimile

Ms. Ana M. Menendez Chief Financial Officer Watsco, Inc. 2665 South Bayshore Drive Suite 901 Coconut Grove, FL 33133

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

File No. 001-05581

Dear Ms. Menendez:

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 Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash Accounting Branch Chief