



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2024

Ana Menendez  
Chief Financial Officer  
Watsco, Inc.  
2665 South Bayshore Drive, Suite 901  
Miami, FL 33133

**Re: Watsco, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-05581**

Dear Ana Menendez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services