

Mail Stop 4561

April 16, 2009

Bart S. Goldstein  
Senior Associate General Counsel  
MasterCard Incorporated  
2000 Purchase Street  
Purchase, NY 10577

**Re: MasterCard Incorporated  
Preliminary Proxy Statement on Schedule 14A  
Filed March 30, 2009  
File No. 001-32877**

Dear Mr. Goldstein:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (212) 455-2502  
Joshua Ford Bonnie, Esq.  
Simpson Thacher & Bartlett LLP