

Mail Stop 4561

December 2, 2009

Ms. Martina Hund-Mejean  
Chief Financial Officer  
MasterCard Incorporated  
2000 Purchase Street  
Purchase, NY 10577

**Re: MasterCard Incorporated  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 001-32877**

Dear Ms. Hund-Mejean:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief