



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

July 22, 2010

Noah J. Hanft
General Counsel
MasterCard Incorporated
2000 Purchase Street
Purchase, NY 10577

Re: MasterCard Incorporated
Preliminary Revised Proxy Statement on Schedule 14A
Filed July 19, 2010
File No. 001-32877

Dear Mr. Hanft:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

David L. Orlic
Staff Attorney