



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2023

Michael Miebach  
President and Chief Executive Officer  
Mastercard Inc.  
2000 Purchase Street  
Purchase, NY 10577

**Re: Mastercard Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 11, 2011**  
**File No. 001-32877**

Dear Michael Miebach:

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