



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

February 19, 2009

Anthony D. DiLucente  
Chief Financial Officer  
Masonite International, Inc.  
1820 Matheson Blvd., Unit B4  
Mississauga, Ontario L4W 0B3 Canada

**RE: Masonite International, Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Form 6-K filed on August 28, 2008**  
**File No. 333-139791**

Dear Mr. DiLucente:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424.

Sincerely,

Rufus Decker  
Accounting Branch Chief