



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 2, 2009

VIA U.S. MAIL

Mr. Kenichiro Nakai
Director, General Manager of Administration
Headquarters
Makita Corporation
3-11-8, Sumiyoshi-cho, Anjo City
Aichi Prefecture, Japan

Re: Makita Corporation
Form 20-F for the year ended March 31, 2008
Filed July 10, 2008
File No. 000-12602

Dear Mr. Nakai:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief