



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

April 11, 2017

Via E-mail

Mr. John G. Sznewajs
Chief Financial Officer
Masco Corp /DE/
21001 Van Born Road
Taylor, MI 48180

**Re: Masco Corp /DE/
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 9, 2017
File No. 1-05794**

Dear Mr. Sznewajs:

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,

/s/ Terence O'Brien *for*

W. John Cash
Branch Chief
Office of Manufacturing and
Construction