



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 29, 2009

Scott L. Bennett
Senior Vice President, Associate General Counsel and Secretary
The McGraw-Hill Companies, Inc.
1221 Avenue of the Americas
New York, NY 10020

Re: The McGraw-Hill Companies, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed February 27, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 20, 2009
File No. 001-01023

Dear Mr. Bennett:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel H. Morris
Attorney-Advisor

cc: Kenneth M. Vittor