



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 29, 2009

**via U.S. mail and facsimile**

Richard H. Fleming, CFO  
USG Corporation  
550 W. Adams Street  
Chicago, Illinois 60661-3676

**RE: USG Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 15, 2008  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2008,  
June 30, 2008 and September 30, 2008  
File No. 1-8864**

Dear Mr. Fleming:

We have completed our review of your Form 10-K 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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, at (202) 551-3738, or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief