



DIVISION OF
CORPORATION FINANCE

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

September 23, 2010

via U.S. mail and facsimile

William C. Foote, Chief Executive Officer
USG Corporation
550 West Adams Street
Chicago, IL 60661-3676

RE: USG Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Fiscal Quarter Ended June 30, 2009
Definitive Proxy filed April 1, 2010
File No. 1-08951

Dear Mr. Foote:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief