

October 3, 2008

Via U.S. Mail and Facsimile (425-708-6421)

Frank H. Bord  
Corporate Vice President, Finance and Administration,  
and Chief Accounting Officer  
Microsoft Corporation  
One Microsoft Way  
Redmond, Washington 98052-6399

**Re: Microsoft Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 2008**  
**Filed July 31, 2008**  
**File No. 0-14278**  
**Response Letter Dated September 30, 2008**

Dear Mr. Bord:

We refer you to our comment letter dated September 4, 2008 regarding business contacts with Cuba, Iran, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance