

Mailstop 4561

January 30, 2009

**Via Facsimile (425) 936-7329 and U.S. Mail**

John A. Seethoff  
Vice President and Deputy General Counsel  
Microsoft Corporation  
One Microsoft Way  
Redmond, Washington 98052-6399

**Re: Microsoft Corporation  
Definitive Proxy Statement  
Filed September 29, 2008  
File No. 000-14278**

Dear Mr. Seethoff:

We have completed our review of your Definitive Proxy Statement and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel