

Mail Stop 4561

March 2, 2010

Mr. Frank Brod  
Corporate Vice President 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, 2009  
Filed July 30, 2009  
000-14278**

Dear Mr. Brod:

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

Sincerely,

Craig D. Wilson  
Sr. Asst. Chief Accountant