



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 9, 2009

Stephen J. Perisutti, Senior Corporate Counsel  
The Sherwin-Williams Company  
101 Prospect Avenue, N.W.  
Cleveland, Ohio 44115

**Re: The Sherwin-Williams Company**  
**Annual Report on Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**File No. 033-28585**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 5, 2008**  
**File No. 033-28585**

Dear Mr. Perisutti:

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

Sincerely,

Pamela A. Long  
Assistant Director