



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2011

Via E-mail

Mr. Sean P. Hennessy  
Chief Financial Officer  
The Sherwin-Williams Company  
101 West Prospect Avenue  
Cleveland, Ohio 44115-1075

**RE: The Sherwin-Williams Company  
Form 10-K for the Year Ended December 31, 2010  
Filed February 23, 2011  
Form 10-Q for the Period Ended March 31, 2011  
Filed April 26, 2011  
Definitive Proxy Statement on Schedule 14A  
Filed March 9, 2011  
File No. 1-4851**

Dear Mr. Hennessy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief