

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