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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Chec	k this box if no longer subject to
Secti	on 16. Form 4 or Form 5
oblig	ations may continue. See
Instru	uction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL								
OMD Number	2225.02							

OMB Number:	3235-0287						
Estimated average burden							
hours per response:	0.5						

1. Name and Address of Reporting Person [*]			2. Issuer Name and Ticker or Trading Symbol MICROSOFT CORP [MSFT]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner
(Last) (First) (Middle) C/O MICROSOFT CORPORATION ONE MICROSOFT WAY (Street) REDMOND WA 98052-6399 (City) (State) (Zip)		· · · · ·	3. Date of Earliest Transaction (Month/Day/Year) 12/10/2008	Officer (give title Other (specify below) below)
		98052-6399 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

Table 1- Non-Derivative Securities Acquired, Disposed of, or Derencially Owned										
1. Title of Security (Instr. 3)	instr. 3) 2. Transaction Date (Month/Day/Year) 2A. Deemed Execution Date, if any (Month/Day/Year) 3. 4. Securities Acquired (A) o Disposed Of (D) (Instr. 3, 4 a) 5)		(D) (Instr. 3, 4 and Bene Owne		5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership			
			Code	v	Amount (A) or (D) Price		Transaction(s) (Instr. 3 and 4)		(Instr. 4)	
Common Stock								2,489	D	
Common Stock								9,691	I	By Charles H. Noski and Lisa J. Noski Revocable Trust
Common Stock								800	I	By Trust for benefit of minor child

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		e Amount of		Amount of Derivative Securities Security Underlying (Instr. 5) Derivative Security		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Units	(1)	12/10/2008		A	v	160 ⁽²⁾		(3)	(3)	Common Stock	160	\$0	24,179 ⁽⁴⁾	D	

Explanation of Responses:

1. Each restricted stock unit represents a contingent right to receive one share of Microsoft common stock.

2. Dividend equivalent rights accrue when and as dividends are paid on the Company's common stock and become exercisable proportionately with the restricted stock units to which they relate.

3. The restricted stock units are fully vested. Delivery of the shares to the reporting person will be made thirty days after the date of the reporting person's separation from service to the Board of Directors. 4. Includes 1 share as a result of fractional shares that have accumulated over the past year.

Remarks:

Keith R. Dolliver, Attorney-in-12/12/2008

** Signature of Reporting Person Date

Fact for Charles H. Noski

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.