



December 17, 2009

Mr. Craig D. Wilson
Sr. Asst. Chief Accountant
Division of Corporation Finance
U.S. Securities and Exchange Commission
Washington, DC 20549

RE: Microsoft Corporation
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed July 30, 2009
01-14278

Dear Mr. Wilson,

Microsoft is in receipt of your December 11th, 2009 letter and appreciates the opportunity to respond to your comments.

Due to the availability of staff and outside advisors during the December holiday period, we anticipate requiring additional time to complete our response.

Therefore, we will provide you with a response no later than January 8th, 2010.

In the meantime please let me know if you have any questions or comments.

Sincerely,

/s/ Frank H. Brod

Frank H. Brod

Corporate Vice President, Finance and Administration
And Chief Accounting Officer

Microsoft Corporation is an equal opportunity employer.