



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2011

Via E-mail

Frank Brod  
Corporate Vice President, Finance and Administration  
Microsoft Corporation  
One Microsoft Way  
Redmond, Washington 98052-6399

**Re: Microsoft Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Form 10-Q for the Quarterly Period Ended December 31, 2010  
File No. 000-14278**

Dear Mr. Brod:

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

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant