

Mail Stop 4561

December 4, 2006

Mr. Steven A. Ballmer  
Chief Executive Officer  
Microsoft Corporation  
One Microsoft Way  
Redmond, Washington 98052

**Re: Microsoft Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 2005**  
**Form 10-K for the Fiscal Year Ended June 30, 2006**  
**Form 10-Q for the Quarterly Period Ended September 30, 2005**  
**Form 10-Q for the Quarterly Period Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**Form 10-Q for the Quarterly Period Ended September 30, 2006**  
**File No. 000-14278**

Dear Mr. Ballmer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief