

MASCO CORP /DE/

FORM S-8

(Securities Registration: Employee Benefit Plan)

Filed 08/13/10

Address	21001 VAN BORN RD TAYLOR, MI 48180
Telephone	3132747400
CIK	0000062996
Symbol	MAS
SIC Code	2430 - Millwork, Veneer, Plywood, And Structural Wood
Industry	Constr. - Supplies & Fixtures
Sector	Capital Goods
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

MASCO CORPORATION

(Exact Name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

38-1794485
(I.R.S. Employer
Identification No.)

**21001 Van Born Road
Taylor, Michigan
48180**

(Address including zip code of Principal Executive Offices)

Masco Corporation 2005 Long Term Stock Incentive Plan
(Full title of the plan)

Gregory D. Wittrock
Vice President, General Counsel and
Secretary
Masco Corporation
21001 Van Born Road
Taylor, Michigan, 48180
(313) 274-7400

(Name, address and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1) (2)	Proposed Maximum Offering Price Per Share (3)	Proposed Maximum Aggregate Offering Price (3)	Amount of Registration Fee (3) (4)
Common Stock (par value \$1.00 per share)	6,500,000	\$10.67	\$69,355,000	\$4,945.01

- (1) Plus an indeterminate number of additional shares which may be offered and issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Represents additional shares available for future awards under the Masco Corporation 2005 Long Term Stock Incentive Plan, as amended and restated.
- (3) Estimated pursuant to Rule 457(h) and Rule 457(c) under the Securities Act of 1933, as amended (the "1933 Act"), solely for the purpose

of computing the registration fee, based on the average of the high and low prices of the securities being registered hereby on the New York Stock Exchange on August 11, 2010.

- (4) A portion of the filing fee (\$4,888.93) was previously paid and should be offset from the amount in the Company's account with the SEC. The balance of the filing fee (\$56.08) was paid on August 12, 2010.
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EXPLANATORY NOTE

Registration statements on Form S-8 (Registration Nos. 333-126888 and 333-162766) of Masco Corporation (the “Company”) were filed on July 26, 2005 and October 30, 2009 (the “Prior Registration Statements”) to register under the 1933 Act 25,000,000 and 9,000,000 shares, respectively, of the Company’s common stock, par value \$1.00 per share, issuable to eligible participants under the Masco Corporation 2005 Long Term Stock Incentive Plan, as amended and restated on May 11, 2010 (the “Plan”). This Registration Statement on Form S-8 (the “Registration Statement”) has been prepared and filed pursuant to and in accordance with the requirements under General Instruction E to Form S-8 for the purpose of effecting the registration under the 1933 Act of an additional 6,500,000 shares of the Company’s common stock issuable pursuant to awards to be granted under the Plan at any time or from time to time.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

Pursuant to General Instruction E to Form S-8, the Company hereby incorporates by reference the contents of the Prior Registration Statements.

ITEM 8. EXHIBITS

- 5.1 Opinion of Gregory D. Wittrock
- 23.1 Consent of PricewaterhouseCoopers LLP
- 23.2 Consent of Gregory D. Wittrock (included in Exhibit 5.1)
- 24.1 Limited Power of Attorney

SIGNATURES

Pursuant to the requirements of the 1933 Act, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Registration Statement and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Taylor, Michigan on the 13th day of August, 2010.

MASCO CORPORATION

By: /s/ JOHN G. SZNEWAJS

Name: John G. Sznewajs

Title: Vice President, Treasurer and
Chief Financial Officer

Pursuant to the requirements of the 1933 Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ TIMOTHY WADHAMS</u> Timothy Wadhams	President, Chief Executive Officer and Director (Principal Executive Officer)	August 13, 2010
<u>/s/ JOHN G. SZNEWAJS</u> John G. Sznewajs	Vice President, Treasurer and Chief Financial Officer (Principal Financial Officer)	August 13, 2010
<u>/s/ WILLIAM T. ANDERSON</u> William T. Anderson	Vice President — Controller (Principal Accounting Officer)	August 13, 2010
<u>* /s/ DENNIS W. ARCHER</u> Dennis W. Archer	Director	August 13, 2010
<u>* /s/ THOMAS G. DENOMME</u> Thomas G. Denomme	Director	August 13, 2010
<u>* /s/ ANTHONY F. EARLY, JR.</u> Anthony F. Early, Jr.	Director	August 13, 2010
<u>* /s/ VERNE G. ISTOCK</u> Verne G. Istock	Director	August 13, 2010
<u>* /s/ DAVID L. JOHNSTON</u> David L. Johnston	Director	August 13, 2010
<u>* /s/ J. MICHAEL LOSH</u> J. Michael Losh	Director	August 13, 2010
<u>* /s/ RICHARD A. MANOOGIAN</u> Richard A. Manoogian	Director	August 13, 2010
<u>* /s/ LISA A. PAYNE</u> Lisa A. Payne	Director	August 13, 2010
<u>* /s/ MARY ANN VAN LOKEREN</u> Mary Ann Van Lokeren	Director	August 13, 2010

* The undersigned, by signing his name hereto, does hereby sign this Registration Statement on Form S-8 on behalf of each of the directors of the Registrant identified above pursuant to the Limited Power of Attorney executed by the directors identified above, which Limited Power of Attorney is filed with this Registration Statement on Form S-8 as Exhibit 24.1.

/s/ JOHN G. SZNEWAJS Attorney-in-Fact
John G. Sznewajs

INDEX TO EXHIBITS

Exhibit No.	Description
5.1	Opinion of Legal Counsel
23.1	Consent of Independent Registered Public Accounting Firm
23.2	Consent of Gregory D. Wittrock (included in Exhibit 5.1)
24.1	Limited Power of Attorney

Opinion of Legal Counsel

August 13, 2010

Masco Corporation
21001 Van Born Road
Taylor, Michigan 48180

Re: Masco Corporation
Registration Statement on Form S-8
2005 Long Term Stock Incentive Plan

Dear Sirs:

I am acting as your counsel in connection with the Registration Statement on Form S-8 under the Securities Act of 1933, as amended, registering an additional 6,500,000 shares of common stock, \$1.00 par value (the "Shares"), of Masco Corporation, a Delaware corporation (the "Company"), which may be issued pursuant to the terms of the Company's 2005 Long Term Stock Incentive Plan, as amended and restated on May 11, 2010 (the "Plan").

I or attorneys on my staff who report to me have examined and are familiar with originals or copies, certified or otherwise identified to my satisfaction, of such documents or corporate records as I have deemed necessary or advisable for the purpose of this opinion. Based upon the foregoing, I am of the opinion that:

(1) The Company has been duly incorporated and is a validly existing corporation in good standing under the laws of the State of Delaware, with corporate power under such laws to issue the Shares; and

(2) The Plan has been duly authorized by appropriate corporate action and the Shares, when issued pursuant to further action by the Board of Directors of the Company or an appropriate committee thereof and in accordance with the provisions of the Plan, will be validly issued, fully paid and nonassessable assuming that the exercise price of stock options is not less than par value and that prior to awarding shares of restricted stock there is a determination by the Company's Board of Directors or an appropriate committee thereof that the Company has received consideration having a value not less than the par value of the shares awarded.

I hereby consent to the filing of this opinion as Exhibit 5.1 of the Company's Registration Statement on Form S-8.

Very truly yours,

/s/ Gregory D. Wittrock

Gregory D. Wittrock

Vice President, General Counsel and Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 16, 2010 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Masco Corporation's Annual Report on Form 10-K for the year ended December 31, 2009 which is incorporated by reference in the Registration Statements on Form S-8 (Nos. 333-126888 and 333-162766).

/s/ PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP
Detroit, Michigan
August 13, 2010

**Limited Power of Attorney
Registration Statement on Form S-8**

KNOW ALL MEN BY THESE PRESENTS , that the undersigned directors of Masco Corporation, a Delaware corporation, which intends to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, a Registration Statement on Form S-8 for the registration of certain of its shares of common stock for offering and sale pursuant to the Masco Corporation 2005 Long Term Stock Incentive Plan, as amended and restated on May 11, 2010, hereby constitutes and appoints Gregory D. Wittrock, John G. Szniewajs and Michelle L. Potter, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Registration Statement and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Signature	Title	Date
<u>/s/ DENNIS W. ARCHER</u> Dennis W. Archer	Director	July 22, 2010
<u>/s/ THOMAS G. DENOMME</u> Thomas G. Denomme	Director	July 22, 2010
<u>/s/ ANTHONY F. EARLY, JR.</u> Anthony F. Early, Jr.	Director	July 22, 2010
<u>/s/ VERNE G. ISTOCK</u> Verne G. Istock	Director	July 22, 2010
<u>/s/ DAVID L. JOHNSTON</u> David L. Johnston	Director	July 22, 2010
<u>/s/ J. MICHAEL LOSH</u> J. Michael Losh	Director	July 22, 2010
<u>/s/ RICHARD A. MANOOGIAN</u> Richard A. Manoogian	Director	July 22, 2010
<u>/s/ LISA A. PAYNE</u> Lisa A. Payne	Director	July 22, 2010
<u>/s/ MARY ANN VAN LOKEREN</u> Mary Ann Van Lokeren	Director	July 22, 2010