

May 1, 2019

Ana Menendez  
Chief Financial Officer  
WATSCO INC  
2665 South Bayshore Drive  
Suite 901  
Miami, FL 33133

Re: WATSCO INC  
Form 8-K filed on February 14, 2019  
Form 10-K for the fiscal year ended December 31, 2018  
Filed on February 28, 2019  
File No. 1-05581

Dear Ms. Menendez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Construction

Corporation Finance

Manufacturing and