

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

August 25, 2010

Ms. Ana M. Menendez Chief Financial Officer Watsco, Inc. 2665 South Bayshore Drive, Suite 901 Coconut Grove, FL 33133

Re: Watsco, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009 Forms 10-Q for the Fiscal Quarters Ended March 31, 2010 and June 30, 2010

Definitive Proxy Statement on Schedule 14A

File No. 001-05581

Dear Ms. Menendez:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash Accounting Branch Chief