

Mail Stop 3561

July 21, 2006

Mr. Kyle Huebner
Chief Financial Officer
Stamps.com Inc.
12959 Coral Tree Place
Los Angeles, California 90066

RE: Stamps.com Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 14, 2006
Form 10-Q for Quarterly Period Ended March 31, 2006
File No. 000-26427

Dear Mr. Huebner:

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

Sincerely,

James A. Allegretto
Sr. Asst. Chief Accountant