

Mail Stop 3561

September 11, 2008

Kenneth McBride
Chief Executive 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, 2008
Filed March 14, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 2, 2008
File No. 0-26427**

Dear Mr. McBride:

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

Sincerely,

H. Christopher Owings
Assistant Director