

Mail Stop 6010

April 24, 2008

Yukio Morikubo, Esquire  
General Counsel, Vice President and Secretary  
drugstore.com, Inc.  
411 108<sup>th</sup> Avenue NE, Suite 1400  
Bellevue, Washington 98004

**Re: drugstore.com, Inc.**  
**Preliminary proxy statement filed April 18, 2008**  
**File No. 0-12950**

Dear Mr. Morikubo:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Drew G. Markham, Esq.  
Wilson Sonsini Goodrich & Rosati P.C.  
701 Fifth Avenue, Suite 5100  
Seattle, Washington 98104-2699

