

Mail Stop 6010

April 24, 2008

Yukio Morikubo, Esquire
General Counsel, Vice President and Secretary
drugstore.com, Inc.
411 108th 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

