



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

DIVISION OF
CORPORATION FINANCE

August 26, 2010

Sam K. Duncan, CEO
OfficeMax Incorporated
263 Shuman Blvd.
Naperville, Illinois 60563

Re: OfficeMax Incorporated
Form 10-K for Fiscal Year Ended December 26, 2009
Filed February 22, 2010
File No. 001-5057
Definitive Proxy Statement on Schedule 14A
Filed March 4, 2010
File No. 001-5057

Dear Mr. Duncan:

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

Sincerely,

John Reynolds
Assistant Director

cc: Susan Wagner-Fleming, Senior Vice President
Fax: (630) 864-4527