

Mail Stop 3561

October 17, 2008

W. Bruce Johnson, Interim Chief Executive Officer  
Sears Holdings Corporation  
3333 Beverly Road  
Hoffman Estates, Illinois 60179

**Re:   Sears Holdings Corporation  
      Annual Report on Form 10-K for the Year Ended February 2, 2008  
      Filed March 26, 2008  
      Definitive Proxy Statement on Schedule 14A  
      Filed March 26, 2008  
      File No. 0-51217**

Dear Mr. Johnson:

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

Sincerely,

H. Christopher Owings  
Assistant Director