



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2006

Via US Mail and Facsimile

Mr. Thomas J. Quinlan, III  
Chief Financial Officer  
R. R. Donnelley and Sons Company  
111 South Wacker Drive  
Chicago, Illinois 60606

**Re: R. R. Donnelley and Sons Company**  
**Form 10-K for the year ended December 31, 2005**  
**Commission File Number: 001-04694**

Dear Mr. Quinlan:

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

Sincerely,

David R. Humphrey  
Branch Chief