



DIVISION OF
CORPORATION FINANCE

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

April 14, 2008

Via US Mail and Facsimile

Mr. Miles W. McHugh
Chief Financial Officer
R.R. Donnelley & Sons Company
111 South Wacker Drive
Chicago, Illinois 60606

Re: R.R. Donnelley & Sons Company
Form 10-K for the year ended December 31, 2007
File No. 001-4694

Dear Mr. McHugh:

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