



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 27, 2007

**via U.S. mail and facsimile**

Francis S. Blake  
Chairman and Chief Executive Officer  
The Home Depot, Inc.  
2455 Paces Ferry Road, N.W.  
Atlanta, Georgia 30339

**RE: The Home Depot, Inc.  
Form 10-K for the Fiscal Year Ended January 28, 2007  
Filed March 29, 2007  
File No. 1-8207**

Dear Mr. Blake:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief