



DIVISION OF  
CORPORATION FINANCE

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

June 9, 2010

Ms. Carol B. Tome  
Chief Financial Officer  
The Home Depot, Inc.  
2455 Paces Ferry Road NW  
Atlanta, GA 30339

**Re: The Home Depot, Inc.**  
**Form 10-K**  
**File No. 1-8207**

Dear Ms. Tome:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director