

Mail Stop 3561

March 21, 2008

Michael Balmuth, CEO
Ross Stores, Inc.
4440 Rosewood Drive
Pleasanton, CA 94588-3050

**Re: Ross Stores, Inc.
 Form 10-KSB for Fiscal Year Ended
 February 3, 2007
 Filed April 3, 2007
 File No. 000-14678**

Dear Mr. Balmuth:

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

Please contact Susann Reilly at 202-551-3236 if you have any questions.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services