

Mail Stop 3561

December 1, 2008

Ronald L. Sargent, Chief Executive Officer  
Staples, Inc.  
Five Hundred Staples Drive  
Framingham, Massachusetts 01702

**Re: Staples, Inc.  
Annual Report on Form 10-K for the Year Ended February 2, 2008  
Filed March 4, 2008 and  
File No. 0-17586**

Dear Mr. Sargent:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Kristin A. Campbell, Esq.  
Staples, Inc.  
Via Facsimile