



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 7, 2009

Mr. Ronald L. Sargent  
Chairman and Chief Executive Officer  
Staples, Inc.  
Five Hundred Staples Drive  
Framingham, MA 10702

**RE: Staples, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2009**  
**Filed March 11, 2009**  
**File No. 0-17586**

Dear Mr. Sargent:

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

Sincerely,

William Thompson  
Accounting Branch Chief