



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