

Mail Stop 3561

November 19, 2009

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

**Re: Staples, Inc.  
Definitive Proxy Statement on Schedule 14A  
Filed April 27, 2009  
File No. 000-17586**

Dear Mr. Sargent:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director