

Mail Stop 3561

October 22, 2007

Mr. Wesley S. McDonald
Chief Financial Officer
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, Wisconsin 53051

**Re: Kohl's Corporation
Form 10-K for Fiscal Year Ended February 3, 2007
Filed March 23, 2007
Forms 10-Q for Fiscal Quarters Ended May 5, 2007
and August 4, 2007
Filed June 8, 2007 and September 7, 2007
Response Letter Dated September 10, 2007
File No. 1-11084**

Dear Mr. McDonald:

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

Sincerely,

William Choi
Branch Chief