

Mailstop 3561

August 2, 2007

Via U.S. Mail

Michael F. Rickert  
Vice President, Chief Financial Officer and Treasurer  
Discover Bank  
12 Read's Way  
New Castle, DE 19720

**Re: Discover Card Master Trust I**  
**Form 10-K for the fiscal year ended November 30, 2006**  
**Filed February 15, 2007**  
**File No. 000-23108**

Dear Mr. Rickert,

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

Sincerely,

Max A. Webb  
Assistant Director

cc: Ellen Marks, Esq.  
Latham & Watkins  
via facsimile: 312/993-9767