



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

July 11, 2007

Via Facsimile

Dennis L. Rediker
President and Chief Executive Officer
The Standard Register Company
600 Albany Street
Dayton, OH 45408

RE: The Standard Register Company
Form 10-K: For the Year Ended December 31, 2006
Form 10-Q: For the Period Ended April 1, 2007
File Number: 001-11699

Dear Mr. Rediker:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Craig J. Brown, Senior Vice President, Treasurer, and Chief Financial Officer