



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

June 5, 2007

By U.S. Mail

Mr. Frank A. Caruso  
Chief Financial Officer  
The Stride Rite Corporation  
191 Spring Street  
P.O. Box 9191  
Lexington, Massachusetts 02420

**Re: The Stride Rite Corporation  
Form 10-K for the Fiscal Year Ended December 1, 2006  
Filed February 13, 2007  
File No. 1-04404**

Dear Mr. Caruso:

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