

Mail Stop 4561

September 10, 2007

Mr. Sam K. Duncan
Chief Executive Officer
Officemax, Inc.
263 Shuman Boulevard
Naperville, Illinois 60563

**Re: Officemax, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2006
Form 10-Q for the Quarterly Period Ended March 31, 2007
Form 10-Q for the Quarterly Period Ended June 30, 2007
File No. 001-05057**

Dear Mr. Duncan:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief