

December 1, 2010

Douglas G. Boessen, Chief Financial Officer  
Collective Brands, Inc.  
3231 Southeast Sixth Avenue  
Topeka, Kansas 66607-2207

**RE: Collective Brands, Inc.**  
**Form 10-K FYE January 30, 2010**  
**Filed March 26, 2010**  
**File No. 1-14770**

Dear Mr. Boessen:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director