



DIVISION OF
CORPORATION FINANCE
Mail Stop 3010

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

July 21, 2009

Mr. Walter W. Bettinger II
President and Chief Executive Officer
The Charles Schwab Corporation
120 Kearny Street
San Francisco, CA 94108

**Re: The Charles Schwab Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed on February 25, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
Filed on May 7, 2009
Definite Proxy Statement on Schedule 14A
Filed on March 30, 2009
File No. 001-09700**

Dear Mr. Bettinger:

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

Please contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have any other questions.

Sincerely,

Cicely LaMothe
Accounting Branch Chief