

July 14, 2010

Michael Balmuth, Chief Executive Officer
Ross Stores, Inc.
4440 Rosewood Drive
Pleasanton, California 94588-3050

**RE: Ross Stores, Inc.
Form 10-K FYE January 30, 2010
Filed March 30, 2010
File No. 0-14678**

Dear Mr. Balmuth:

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

Sincerely,

John Reynolds,
Assistant Director