

Mail Stop 3561

October 22, 2007

Mr. Wesley S. McDonald  
Chief Financial Officer  
Kohl's Corporation  
N56 W17000 Ridgewood Drive  
Menomonee Falls, Wisconsin 53051

**Re: Kohl's Corporation  
Form 10-K for Fiscal Year Ended February 3, 2007  
Filed March 23, 2007  
Forms 10-Q for Fiscal Quarters Ended May 5, 2007  
and August 4, 2007  
Filed June 8, 2007 and September 7, 2007  
Response Letter Dated September 10, 2007  
File No. 1-11084**

Dear Mr. McDonald:

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