

UNITED STATES SECURITIES AND EXCHANGE COMMISSION CF/AD5 100 F STREET, NE WASHINGTON, D.C. 20549-3561

DIVISION OF CORPORATION FINANCE

July 11, 2007

Via Facsimile

Dennis L. Rediker President and Chief Executive Officer The Standard Register Company 600 Albany Street Dayton, OH 45408

> RE: The Standard Register Company Form 10-K: For the Year Ended December 31, 2006 Form 10-Q: For the Period Ended April 1, 2007 File Number: 001-11699

Dear Mr. Rediker:

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

Sincerely,

Michael Fay Accounting Branch Chief

cc: Craig J. Brown, Senior Vice President, Treasurer, and Chief Financial Officer