*By U.S. Mail and facsimile to (817) 415-3703* 

Julian C. Day Chairman and Chief Executive Officer RadioShack Corporation Mail Stop CF3-201 300 RadioShack Circle Fort Worth, TX 76102

> Re: RadioShack Corporation Definitive 14A Filed April 12, 2007 File No. 1-05571

Dear Mr. Day:

We have reviewed your January 4, 2008 response to our comments of December 12, 2007. Without more detail, we cannot agree or disagree with your conclusion that you have an appropriate basis to omit the long-term incentive plan for performance periods that were in progress during the completed fiscal year. Since you are in possession of all of the facts related to your disclosure, we have decided that we have no basis to disagree with your decision to omit this information from your filing. As in all cases, we remind you that you are responsible for the adequacy and accuracy of the disclosure in your filings. We do not have any further comments on your filing.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3238.

Sincerely,

Ellie Quarles Special Counsel

cc: Robert C. Donohoo
Vice President & General Counsel