



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

DIVISION OF  
CORPORATION FINANCE

August 26, 2010

Sam K. Duncan, CEO  
OfficeMax Incorporated  
263 Shuman Blvd.  
Naperville, Illinois 60563

**Re: OfficeMax Incorporated  
Form 10-K for Fiscal Year Ended December 26, 2009  
Filed February 22, 2010  
File No. 001-5057  
Definitive Proxy Statement on Schedule 14A  
Filed March 4, 2010  
File No. 001-5057**

Dear Mr. Duncan:

We have completed our review of your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Susan Wagner-Fleming, Senior Vice President  
Fax: (630) 864-4527