



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

March 27, 2008

Mr. David W. Carlson
Executive Vice President and Chief Financial Officer
GameStop Corp.
625 Westport Parkway
Grapevine, Texas 76051

**Re: GameStop Corp.
Form 10-K for the Fiscal Year Ended February 3, 2007
Filed April 4, 2007
File No. 1-32637**

Dear Mr. Carlson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James Allegretto
Senior Assistant Chief
Accountant

cc: Mr. Robert A. Llyod
Senior Vice President and Chief Accounting Officer
Via Fax: (817) 424-2820