



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2025

Adam Orvos  
Executive Vice President and Chief Financial Officer  
Ross Stores, Inc.  
5130 Hacienda Drive  
Dublin CA 94568

**Re: Ross Stores, Inc.**  
**Form 10-K for Fiscal Year Ended February 1, 2025**  
**File No. 000-14678**

Dear Adam Orvos:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended February 1, 2025

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations, page 26

1. Please revise to quantify factors to which changes are attributed. For example, revise to quantify the impact of the increase in comparable store sales and sales attributed to the opening of new stores during the fiscal year. Please also revise to quantify impacts of changes in price and volume on revenue. Refer to Item 303(b)(2) of Regulation S-K.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

June 17, 2025

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Please contact Patrick Kuhn at 202-551-3308 or Lyn Shenk at 202-551-3380 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services