

Mail Stop 3561

June 10, 2008

Philip J. Schoonover  
Chairman, President and Chief Executive Officer  
Circuit City Stores, Inc.  
9950 Mayland Drive  
Richmond, Virginia 23233

**Re: Circuit City Stores, Inc.**  
**Form 10-K for Fiscal Year Ended February 28, 2007**  
**Filed April 30, 2007**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 30, 2007**  
**Form 10-Q for the Fiscal Quarter Ended May 31, 2007**  
**Filed July 3, 2007**  
**Form 10-Q for the Fiscal Quarter Ended August 31, 2007**  
**Filed October 9, 2007**  
**File No. 001-05767**

Dear Mr. Schoonover:

We have completed our review of your Form 10-K for the fiscal year ended February 28, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director