

Mail Stop 3561

March 27, 2007

Mr. Thomas M. Belk, Jr.  
Chairman of the Board and  
Chief Executive Officer  
Belk, Inc.  
2801 West Tyvola Road  
Charlotte, NC 28217-4500

**Re: Belk, Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2006**  
**Filed April 13, 2006**  
**File No. 0-26207**

Dear Mr. Belk:

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

Sincerely,

William Choi  
Accounting Branch Chief