

Mail Stop 3561

August 30, 2007

By Facsimile and U.S. Mail

Mr. Howard R. Levine
Chairman and Chief Executive Officer
Family Dollar Stores, Inc.
P. O. Box 1017, 10401 Monroe Road
Charlotte, North Carolina 28201

Re: Family Dollar Stores, Inc.
Form 10-K for the Fiscal Year Ended August 28, 2006
Filed March 28, 2006
Form 10-Q for the Fiscal Quarter Ended March 3, 2007
Filed April 12, 2007
File No. 1-6807

Dear Mr. Levine:

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

Sincerely,

Michael Moran
Accounting Branch Chief