

Mail Stop 3561

August 26, 2009

C. Martin Sowers  
Senior Vice President - Finance  
Family Dollar Stores, Inc.  
P. O. Box 1017  
Charlotte, North Carolina 28201-1017

**Re:   Family Dollar Stores, Inc.  
      Form 10-K for the Fiscal Year Ended August 30, 2008  
      Filed October 28, 2008  
      Definitive Proxy Statement on Schedule 14A  
      Filed December 12, 2008  
      File No. 001-06807**

Dear Mr. Sowers:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director