

Mail Stop 3561

February 19, 2010

Howard R. Levine  
Chairman of the Board and Chief Executive Officer  
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 29, 2009**  
**Filed October 27, 2009**  
**File No. 001-06807**

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,

H. Christopher Owings  
Assistant Director