

Mail Stop 3561

April 29, 2009

Joe R. Cooper, Senior Vice President and
Chief Financial Officer
Big Lots, Inc.
300 Phillipi Road
Columbus, Ohio 43228-5311

Re: Big Lots, Inc.
Form 10-K for the Year Ended February 2, 2008
Filed April 1, 2008
File No. 1-08897

Dear Mr. Cooper:

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

Sincerely,

H. Christopher Owings
Assistant Director