



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 28, 2020

Jonathan Ramsden  
Chief Financial Officer  
BIG LOTS INC  
4900 E. Dublin-Granville Road  
Columbus, Ohio 43081

**Re: BIG LOTS INC**  
**Form 10-K for the Fiscal Year Ended February 1, 2020**  
**Filed March 31, 2020**  
**File No. 1-08897**

Dear Mr. Ramsden:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services