



DIVISION OF  
CORPORATION FINANCE

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

November 12, 2010

Jane Baughman  
Executive Vice President and Chief Financial Officer  
Cost Plus, Inc.  
200 4<sup>th</sup> Street  
Oakland, CA 94607

**Re: Cost Plus, Inc.**  
**Form 10-K for Fiscal Year Ended January 30, 2010**  
**Filed April 6, 2010**  
**Form 10-Q for Quarterly Period Ended July 31, 2010**  
**Filed August 27, 2010**  
**File No. 000-14970**

Dear Ms. Baughman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief