

Mail Stop 3561

October 26, 2007

J. Jeffrey Meder, Chief Executive Officer  
Cost-U-Less, Inc.  
3633 136<sup>th</sup> Place SE, Suite 110  
Bellevue, WA 98006

**Re: Cost-U-Less, Inc.  
Proxy Statement on Schedule 14A  
Filed September 19, 2007  
File No. 0-24543**

Dear Mr. Meder:

We have completed our review of your Proxy Statement and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Michael Hutchings, Esq.  
DLA Piper US LLP  
Via Facsimile