

Steven S. Fishman
Chairman, Chief Executive Officer

April 4, 2007

VIA ELECTRONIC MAIL

Chairman Christopher Cox
U. S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

RE: NASDAQ Ticker Symbols

Dear Chairman Cox:

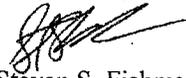
Last year our company, Big Lots, Inc., celebrated twenty years as a New York Stock Exchange ("NYSE") listed company. As part of our 20th anniversary celebration, we changed our NYSE ticker symbol from "BLI" to "BIG". As you know, companies listed on the NYSE have to meet the highest corporate governance and financial standards in the world, which serve as a qualitative distinction recognized by investors and the securities marketplace generally.

We believe that the ability to instantly recognize our NYSE listing through our ticker symbol adds significant value to our company. That value is derived in part from the most rigorous financial and other requirements that must be met and maintained by companies listed on the NYSE. In the past, a company with a one, two or three-letter ticker symbol immediately would be recognized as a NYSE listed company. Until recently, NASDAQ listed companies, which must satisfy more flexible and less stringent financial and other requirements for listing on that system, were required to have a four-letter ticker symbol. However, a few weeks ago, NASDAQ began trading Delta Financial Corporation (Symbol: DCF), a company that does not meet the NYSE listing requirements, under its three letter ticker system.

We believe that the recent change in the ticker symbols used by NASDAQ listed companies is an attempt by NASDAQ to confuse the investing public and to blur and diminish the financial and other significant achievements commonly associated with NYSE listed companies, which have been easily identifiable by a three letter ticker symbol.

The NYSE is the oldest and most prestigious stock exchange in the United States. We believe that our company enjoys an important brand distinction as a result of our listing on the NYSE. We strongly urge the Securities and Exchange Commission to act promptly to preserve that distinction by prohibiting NASDAQ listed companies from using ticker symbols with less than four letters.

Respectfully submitted,


Steven S. Fishman
Chairman, Chief Executive Officer
and President

cc: N. M. Culhane (NYSE Group, Inc.)
C. W. Haubiel II (SVP, General Counsel
and Corporate Secretary, Big Lots, Inc.)

**BIG
LOTS!**

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