



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

March 27, 2008

Eric Schiffer
Chief Executive Officer
99 Cents Only Stores
4000 Union Pacific Avenue,
City of Commerce, California 90023

**Re: 99 Cents Only Stores
Form 10-K for the Fiscal Year Ended March 31, 2007
Filed March 14, 2007
Forms 10-Q for the Quarters Ended June 30, 2007 and September 30, 2007
File No. 1-11735**

Dear Mr. Schiffer:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

* * *

Sincerely,

H. Christopher Owings
Assistant Director