



DIVISION OF
CORPORATION FINANCE

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

March 17, 2011

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

Re: 99 Cents Only Stores
Form 10-K for the Fiscal Year Ended March 27, 2010
Filed May 27, 2010
Definitive Proxy Statement on Schedule 14A
Filed July 26, 2010
File No. 001-11735

Dear Mr. Schiffer:

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

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief