

Mail Stop 3561

July 1, 2008

By Facsimile and U.S. Mail

Mr. H. Lee Scott, Jr.  
President and Chief Executive Officer  
Wal-Mart Stores, Inc.  
702 S.W. 8<sup>th</sup> Street  
Bentonville, Arkansas 72716

**Re: Wal-Mart Stores, Inc.  
Form 10-K for Fiscal Year Ended January 31, 2007  
Filed March 27, 2007  
File No. 1-6991**

Dear Mr. Scott:

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

Sincerely,

Michael Moran  
Accounting Reviewer