



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 7, 2017

Brett Biggs  
Executive Vice President and Chief Financial Officer  
Wal-Mart Stores, Inc.  
702 S.W. 8th Street  
Bentonville, Arkansas 72716

**Re: Wal-Mart Stores, Inc.  
Form 10-K for the Fiscal Year Ended January 31, 2017  
Filed March 31, 2017  
File No. 1-6991**

Dear Mr. Biggs:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

//s William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: David Chojnowski  
Senior Vice President and Controller