

Mail Stop 3561

April 15, 2010

Stuart A. Rose  
Chief Executive Officer  
Rex Stores Corporation  
2875 Needmore Road  
Dayton, OH 45414

**Re: Rex Stores Corporation  
Form 10-K for Fiscal Year Ended January 31, 2009  
Filed April 16, 2009  
File No. 1-09097**

Dear Mr. Rose:

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

Sincerely,

H. Christopher Owings  
Assistant Director