

Mail Stop 3561

April 29, 2009

Joe R. Cooper, Senior Vice President and  
Chief Financial Officer  
Big Lots, Inc.  
300 Phillipi Road  
Columbus, Ohio 43228-5311

**Re: Big Lots, Inc.**  
**Form 10-K for the Year Ended February 2, 2008**  
**Filed April 1, 2008**  
**File No. 1-08897**

Dear Mr. Cooper:

We have completed our review of your annual report on Form 10-K and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director