

Mail Stop 3561

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

January 29, 2016

Timothy A. Johnson Executive Vice President and Chief Financial Officer Big Lots, Inc. 300 Phillipi Rd, P.O. Box 28512 Columbus, OH 43228-5311

Re: Big Lots, Inc.

Form 10-K for the Fiscal Year Ended January 31, 2015

Filed March 31, 2015 File No. 1-08897

Dear Mr. Johnson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim Allegretto

Jim Allegretto Senior Assistant Chief Accountant Office of Consumer Products