

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

October 4, 2006

## By Facsimile and U.S. Mail

Mr. Thomas D. Willardson Chief Financial Officer Cost Plus, Inc. 200 4<sup>th</sup> Street Oakland, California 94607

Re: Cost Plus, Inc.

Form 10-K for the calendar year ended January 28, 2006

Filed April 13, 2006 File No. 000-14970

Dear Mr. Willardson:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran Branch Chief