



DIVISION OF
CORPORATION FINANCE

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

November 12, 2010

Jane Baughman
Executive Vice President and Chief Financial Officer
Cost Plus, Inc.
200 4th Street
Oakland, CA 94607

Re: Cost Plus, Inc.
Form 10-K for Fiscal Year Ended January 30, 2010
Filed April 6, 2010
Form 10-Q for Quarterly Period Ended July 31, 2010
Filed August 27, 2010
File No. 000-14970

Dear Ms. Baughman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief