

Mail Stop 3561

December 28, 2006

By Facsimile and U.S. Mail

Mr. H. Lee Scott, Jr.
President and Chief Executive Officer
Wal-Mart Stores, Inc.
702 S.W. 8th Street
Bentonville, Arkansas 72716

**Re: Wal-Mart Stores, Inc.
Form 10-K for Fiscal Year Ended January 31, 2006
Filed March 29, 2006
File No. 1-6991
Form 10-Q for Three Months Ended October 31, 2006
Filed November 30, 2006
File No. 1-6691**

Dear Mr. Scott:

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

Sincerely,

Michael Moran
Accounting Branch Chief