



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

April 3, 2009

Mr. Jonathan Couchman
Chief Executive Officer
Footstar, Inc.
933 MacArthur Blvd.
Mahwah, NJ 07430

**Re: Footstar, Inc.
Amendment No 1 to Schedule 14A
File No. 001-11681
Filed April 1, 2009**

Dear Mr. Couchman:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

Cc: Christopher Bartoli
Fax: (312) 861-2899