



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 11, 2007

Mr. Patrick C. Barry
Chief Financial Officer
Bluefly, Inc.
42 West 39th Street
New York, NY 10018

**RE: Bluefly, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
File No. 1-14498**

Dear Mr. Barry:

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

Sincerely,

William Thompson
Branch Chief