

Mail Stop 3561

January 5, 2009

Yoshikata Tsukamoto
Chief Executive Officer
Wacoal Holdings Corp.
29 Nakajima-cho, Kisshoin, Minami-ku
Kyoto 601-8530, Japan

**Re: Wacoal Holdings Corp.
Form 20-F for Fiscal Year Ended
March 31, 2008
Filed July 24, 2008
File No. 000-11743**

Dear Mr. Tsukamoto:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services