



DIVISION OF
CORPORATION FINANCE

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

April 21, 2011

Via E-mail

Ikuo Otani, Chief Financial 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, 2010
Filed July 16, 2010
File No. 000-11743

Dear Mr. Otani:

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

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director