



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 23, 2009

Mr. Matthew C. Diamond
Chief Executive Officer
Alloy, Inc.
151 West 26th Street, 11th Floor
New York, NY

RE: Alloy, Inc.
Form 10-K for the Fiscal Year ended January 31, 2009
Filed April 14, 2009, as amended May 15, 2009
File No. 000-26023

Dear Mr. Diamond:

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

Sincerely,

Larry Spigel
Assistant Director