



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

November 1, 2006

Mr. William E. May  
Principal Financial Officer  
Tween Brands, Inc.  
8323 Walton Parkway  
New Albany, Ohio 43054

**Re: Tween Brands, Inc.  
Form 10-K for Fiscal Year Ended January 28, 2006  
Filed April 10, 2006  
Forms 10-Q for Fiscal Quarters Ended April 29, 2006  
and July 29, 2006  
Filed June 7, 2006 and September 1, 2006  
Response letter dated October 12, 2006  
File No. 1-14987**

Dear Mr. May:

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

Sincerely,

William Choi  
Branch Chief