



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

October 28, 2008

Mr. Michael Rayden
Chief Executive Officer
Tween Brands, Inc.
8323 Walton Parkway
New Albany, OH 43054

**Re: Tween Brands, Inc.
Form 10-K
Filed March 28, 2008
File No. 001-14987
Schedule 14A
Filed April 11, 2008**

Dear Mr. Rayden:

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

Sincerely,

John Reynolds
Assistant Director

Cc: Rolando de Aguiar