



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

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

March 7, 2007

Mr. Ronald W. Ristau  
Chief Operating Officer and Chief Financial Officer  
New York & Company, Inc.  
450 West 33<sup>rd</sup> Street, 5<sup>th</sup> Floor  
New York, New York 10001

**Re: New York & Company, Inc.**  
**Form 10-K for Fiscal Year Ended January 28, 2006**  
**Filed April 7, 2006**  
**Forms 10-Q for Fiscal Quarters Ended April 29, 2006, July 29, 2006**  
**and October 28, 2006**  
**Filed June 8, 2006, September 7, 2006 and December 7, 2006**  
**Response Letter Dated March 6, 2007**  
**File No. 1-32315**

Dear Mr. Ristau:

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