



DIVISION OF  
CORPORATION FINANCE

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

MAIL STOP 3561

February 17, 2009

Mr. Sheamus G. Toal  
Executive Vice President and Chief Financial Officer  
New York & Company, Inc.  
450 West 33<sup>rd</sup> Street, 5<sup>th</sup> Floor  
New York, NY 10001

**Re: New York & Company, Inc.  
Form 10-K  
Filed April 8, 2008  
File No. 001-32315  
Schedule 14A  
Filed May 22, 2008**

Dear Mr. Toal:

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

Sincerely,

John Reynolds  
Assistant Director