



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 33rd Street, 5th 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