



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Sheamus Toal
Executive Vice President and CFO
New York & Company, Inc.
450 West 33rd Street, 5th Floor,
New York, New York

Re: New York & Company, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed April 6, 2010
File No. 001-32315

Dear Mr. Toal:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director