



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 33<sup>rd</sup> Street, 5<sup>th</sup> 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