



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2019

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Adam Ratner  
Vice President, General Counsel and Secretary  
New York & Company, Inc.  
330 West 34th Street, 9th Floor  
New York, New York 10001

**Re: New York & Company, Inc.  
Amendment No. 1 to Registration Statement on Form S-3  
Filed September 19, 2018  
File No. 333-226798**

Dear Mr. Ratner:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Adam Ratner  
New York & Company, Inc.  
June 25, 2019  
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Please contact Ronald (Ron) Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Christian O. Nagler  
**CERTIFIED MAIL**  
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