

Mail Stop 3561

November 10, 2008

By Facsimile and U.S. Mail

Mr. Marc L. Reisch  
Chairman, President and Chief Executive Officer  
Visant Holding Corp.  
Visant Corporation  
357 Main Street, First Floor  
Armonk, New York 10504

**Re: Visant Holding Corp.  
Visant Corporation  
Form 10-K for the Fiscal Year Ended December 29, 2007  
Form 10-Q for Fiscal Quarters Ended March 29, 2008 and  
June 28, 2008  
File Nos. 333-112055 and 333-120386**

Dear Mr. Reisch:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief