



DIVISION OF
CORPORATION FINANCE

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

March 24, 2011

Steven J. Heyer
Chief Executive Officer
Harry & David Holdings, Inc.
2500 South Pacific Highway
Medford, OR 97501

Re: Harry & David Holdings, Inc.
Form 10-K for Fiscal Year Ended June 26, 2010
Filed September 16, 2010
File No. 333-127173

Dear Mr. Heyer:

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

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief