



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

DIVISION OF  
CORPORATION FINANCE

July 20, 2010

Gary S. Ohlbaum  
President and Chief Executive Officer  
By Design, Inc.  
2519 East Kentucky Ave.  
Denver, CO 80209

**Re: By Design, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Supplemental response dated July 19, 2010**  
**File No. 000-53220**

Dear Mr. Ohlbaum:

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

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Spencer G. Feldman  
Greenberg Traurig, LLP  
Via Facsimile: (212) 801-6400