

Mail Stop 3561

April 19, 2010

By Facsimile and U.S. Mail

Mr. Robert E. Bernard
Chief Executive Officer
dELiA*s, Inc.
50 West 23rd Street
New York, New York 10010

Re: dELiA*s, Inc.
Annual Report on Form 10-K for the Fiscal Year Ended January 31, 2009
Filed April 16, 2009
Definitive Proxy Statement on Schedule 14A
Filed May 1, 2009
Quarterly Report on Form 10-Q for the Period Ended October 31, 2009
Filed December 10, 2009
Quarterly Report on Form 10-Q for the Period Ended August 1, 2009
Filed September 10, 2009
Quarterly Report on Form 10-Q for the Period Ended May 2, 2009
Filed June 11, 2009
File No. 000-51648

Dear Mr. Bernard:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended January 31, 2009 and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director