



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2014

Via E-mail

Tracy Gardner  
Chief Executive Officer  
dELiA\*s, Inc.  
50 West 23<sup>rd</sup> Street  
New York, NY 10010

**Re: dELiA\*s, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 3, 2014**  
**File No. 000-51648**

Dear Ms. Gardner:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director

cc: William D. Freedman, Esq.  
Troutman Sanders LLP