



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

September 11, 2008

Mr. McNeil S. Fiske, Jr.
Chief Executive Officer
Eddie Bauer Holdings, Inc.
10401 NE 8th Street, Suite 500
Bellevue, WA 98004

Re: Eddie Bauer Holdings, Inc.
Form 10-K
Filed March 13, 2008
File No. 001-33070
Schedule 14A
Filed March 21, 2008

Dear Mr. Fiske:

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

Sincerely,

John Reynolds
Assistant Director

Cc: Freya R. Brier
Fax: (425) 755-7671