



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

DIVISION OF
CORPORATION FINANCE

August 6, 2013

Via E-mail

Stacy B. Siegal, Esq.
General Counsel
rue21, inc.
800 Commonwealth Drive
Warrendale, PA 15086

Alex Pellegrini
Apax Partners, L.P.
601 Lexington Avenue, 53rd Floor
New York, NY 10022

**Re: rue21, inc.
Amendment No. 2 to Schedule 13E-3
Filed on August 1, 2013 by rue21, inc., Apax VIII-A L.P., Apax VIII-B L.P.,
Apax VIII-1 L.P., Apax VIII-2 L.P. et al.
File No. 005-85129**

**Revised Preliminary Proxy Statement on Schedule 14A
Filed on August 1, 2013
File No. 001-34536**

Dear Ms. Siegal and Mr. Pellegrini:

We have reviewed your filings and have the following comments.

Amendment No. 2 to Schedule 13E-3

General

1. We note your response to prior comment 2. Notwithstanding the analysis contained in the response, Mr. Megrue appears to be an affiliate of the company, and the background section appears to demonstrate that he is engaged in the transaction. Please add Mr. Megrue as a filing person to the Schedule 13E-3, and include all requisite disclosure.

Stacy B. Siegal, Esq., rue21, inc.
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Revised Preliminary Proxy Statement on Schedule 14A

Background of the Merger, page 9

2. We note your response to prior comment 4. We view the materials that were prepared by the investment bank and provided to the board of directors as being “materially related to the Rule 13e-3 transaction” within the meaning of Item 1015(a) of Regulation M-A. Please provide the disclosure required by that item with respect to this material.

Please contact David L. Orlic, Special Counsel, at (202) 551-3503 or me at (202) 551-3317 if you have any questions regarding our comments.

Sincerely,

/s/ Alexandra M. Ledbetter

Alexandra M. Ledbetter
Attorney-Advisor
Office of Mergers and Acquisitions

cc: Via E-mail
David Fox, Esq.
Kirkland & Ellis LLP

Ryerson Symons, Esq.
Simpson Thacher & Bartlett LLP