



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

October 2, 2009

Mr. J. Per Brodin
Senior Vice President and Chief Financial Officer
Claire's Stores, Inc.
3 S.W. 129th Avenue
Pembroke Pines, Florida 33027

**Re: Claire's Stores, Inc.
Form 10-K for Fiscal Year Ended January 31, 2009
Filed April 28, 2009
Form 10-K/A for Fiscal Year Ended January 31, 2009
Filed May 27, 2009
Form 10-Q for Fiscal Quarter Ended August 1, 2009
Filed September 11, 2009
File No. 333-148108**

Dear Mr. Brodin:

We have reviewed your filing and have the following comments. If you disagree, we will consider your explanation as to why our comments are inapplicable. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-Q for Fiscal Quarter Ended August 1, 2009

Exhibits

1. The guarantee and collateral agreement filed as exhibit 10.3 and the mortgage agreement filed as exhibit 10.4 to your Form 10-Q filed September 11, 2009 do not appear to include all of the schedules or exhibits to the agreements. Please explain why these agreements were not filed in their entirety, or refile the agreements with all attachments.

* * *

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Louis Rambo at (202) 551-3289 or Pamela Howell at (202) 551-3357 with any questions.

Sincerely,

John Reynolds
Assistant Director