



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 21, 2009

Mr. J. Per Brodin  
Senior Vice President and Chief Financial Officer  
Claire's Stores, Inc.  
3 S.W. 129<sup>th</sup> 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 completed our review of the above captioned filings and related correspondence and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director