



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

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

July 20, 2007

Mr. James Kerr  
Executive Vice President and Chief Financial Officer  
Jo-Ann Stores, Inc.  
5555 Darrow Road  
Hudson, Ohio 44236

**Re: Jo-Ann Stores, Inc.  
Form 10-K for Fiscal Year Ended January 28, 2006  
Filed April 13, 2006  
Form 10-K for Fiscal Year Ended February 3, 2007  
Filed April 19, 2007  
Forms 10-Q for Fiscal Quarters Ended April 29, 2006, July 29, 2006,  
October 28, 2006 and May 5, 2007  
Filed June 8, 2006, September 7, 2006, December 7, 2006  
and June 14, 2007  
Response letters dated February 16, 2007, April 4, 2007, May 3, 2007  
and July 11, 2007  
File No. 1-06695**

Dear Mr. Kerr:

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

Sincerely,

William Choi  
Branch Chief