

August 16, 2010

via U.S. mail and facsimile

Thomas E. Reinckens, Chief Executive Officer  
Cache, Inc.  
1440 Broadway  
New York, NY 10018

**Re:   Cache, Inc.**  
**Form 10-K for Fiscal Year Ended January 2, 2010**  
**File No.: 0-10345**

Dear Mr. Reinckens:

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  
Office of Beverages, Apparel and  
Health Care Services