

Mail Stop 3561

August 3, 2009

By Facsimile and U.S. Mail

Mr. Thomas A. Kingsbury
President and Chief Executive Officer
Burlington Coat Factory Warehouse Corporation
1830 Route 130 North
Burlington, New Jersey 08016

**Re: Burlington Coat Factory Warehouse Corporation
Form 10-K for the Fiscal Year Ended May 31, 2008
Filed August 29, 2008**

Dear Mr. Kingsbury:

We have completed our review of your Form 10-K for the fiscal year ended May 31, 2008 and have no further comments at this time.

Sincerely,

Mara Ransom
Legal Branch Chief