

January 6, 2009

Mail Stop 3561

Ms. Marcy Syms  
Syms Corporation  
One Syms Way  
Secaucus, New Jersey 07094

**RE: Syms Corporation**  
**Form 10-K for Fiscal Year Ended March 1, 2008 and Filed April 25, 2008**

Dear Ms. Syms:

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