

Mail Stop 3561

January 28, 2008

Via U.S. Mail

Mr. Peter Boneparth  
President and Chief Executive Officer  
Jones Apparel Group, Inc.  
1411 Broadway  
New York, NY 10018

**Re: Jones Apparel Group, Inc.  
Proxy Statement on Schedule 14A filed April 10, 2007  
File No. 001-10746**

Dear Mr. Boneparth:

We have completed our review of your Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director