

Mail Stop 3561

August 26, 2008

Kay Krill  
President and CEO  
AnnTaylor Stores Corporation  
7 Times Square  
New York, NY 10036

**Re: AnnTaylor Stores Corporation  
Form 10-K for Fiscal Year Ended  
February 2, 2008  
Filed March 20, 2008  
File No. 000-10738**

Dear Ms. Krill:

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

cc: Kay Krill, President

By facsimile to: (212) 457-2252