

Mail Stop 3561

September 18, 2006

By Facsimile and U.S. Mail

Mr. Byron L. Bergren  
President and Chief Executive Officer  
The Bon-Ton Stores, Inc.  
2801 East Market Street  
York, PA 17402

**Re: The Bon-Ton Stores, Inc.  
Form 10-K for Fiscal Year Ended January 28, 2006  
Filed April 13, 2006  
File No. 0-19517  
Form 10-Q for Three Months Ended April 29, 2006  
Filed June 8, 2006  
File No. 0-19517**

Dear Mr. Bergren:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief