



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 8, 2009

Mr. Keith E. Plowman
Chief Financial Officer
The Bon-Ton Stores, Inc.
2801 E. Market Street
York, Pennsylvania 17402

**RE: The Bon-Ton Stores, Inc.
Item 4.01 Form 8-K
Filed October 1, 2009
File No. 0-19517**

Dear Mr. Plowman:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant