

Mail Stop 3561

January 20, 2010

Keith E. Plowman
Executive Vice President, Chief Financial Officer
and Principal Accounting Officer
The Bon-Ton Stores, Inc.
2801 East Market Street
York, Pennsylvania 17402

**Re: The Bon-Ton Stores, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2009
Filed April 15, 2009
Definitive Proxy Statement on Schedule 14A
Filed May 4, 2009
Form 10-Q for the Quarter Ended August 1, 2009
Filed September 9, 2009
Form 8-K filed December 9, 2009
File No. 000-19517**

Dear Mr. Plowman:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director