



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2012

Via E-mail

Donna L. Dellomo  
Chief Financial Officer  
Perfumania Holdings, Inc.  
35 Sawgrass Drive, Suite 2  
Bellport, NY 11713

**Re: Perfumania Holdings, Inc.  
Registration Statement on Form S-3  
Filed April 30, 2012  
File No. 333-181024**

Dear Ms. Dellomo:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Selling Stockholders, page 10

1. Please identify by name the natural persons who exercise voting or investment control or both with respect to the shares held by the following selling security holders:
  - Combermere Entertainment Properties, LLC;
  - Live Nation Worldwide, Inc.; and
  - Mascotte Holdings, Inc.

Please refer to Question 140.02 of the Division's Compliance & Disclosure Interpretations for Regulation S-K, which is available on our website.

Incorporation of Certain Information by Reference, page 18

2. Please list each of the reports that you incorporate by reference pursuant to Item 12(a)(2) of Form S-3. In this regard, we note that you should list the current reports on Form 8-K filed on January 30, 2012 and April 19, 2012. Please refer to Item 12(a) of Form S-3.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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Please contact Lisa Kohl, Staff Attorney, at (202) 551-3252, Dietrich King, Legal Branch Chief, at (202) 551-3338 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Dietrich King for

Mara L. Ransom  
Assistant Director

cc: Matthew C. Dallett, Esq.