

April 10, 2006

By Facsimile and U.S. Mail

Mr. Dan W. Matthias  
Chairman and Chief Executive Officer  
Mothers Work, Inc.  
456 North Fifth Street  
Philadelphia, PA 19123

**Re: Mothers Work, Inc.**  
**Form 10-K/A for the year ended September 30, 2004**  
**Form 10-Q for the quarter ended June 30, 2005**  
**File No. 0-21196**

Dear Mr. Matthias:

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

Sincerely,

Michael Moran  
Accounting Branch Chief