



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

April 14, 2009

Mr. Edward M. Krell  
Chief Executive Officer  
Destination Maternity Corporation  
456 North Fifth Street  
Philadelphia, PA 19123

**Re: Destination Maternity Corporation  
Form 10-K for the Year Ended September 30, 2008  
Filed December 15, 2008  
Response Letter Dated April 1, 2009  
File No. 0-21196**

Dear Mr. Krell:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverage, Apparel and  
Health Care Services