



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