



DIVISION OF
CORPORATION FINANCE

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

June 9, 2016

By E-Mail

Aneliya S. Crawford, Esq.
Olshan Frome Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022

**Re: Chico's FAS, Inc.
Soliciting Materials filed pursuant to Rule 14a-12 on June 2, 2016
Filed by Barington Companies Equity Partners, L.P. et. al.
File No. 001-16435**

Dear Ms. Crawford:

We have reviewed your response and have the following comment.

Soliciting Materials filed pursuant to Rule 14a-12 on June 2, 2016

1. We reissue prior comment 3. Please provide us supplementally your calculations using the information previously included in the footnote to your disclosure.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions