



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2019

Bonnie Brooks  
President and Chief Executive Officer  
Chico's Fas, Inc.  
11215 Metro Parkway  
Fort Myers, FL 33966

**Re: Chico's Fas, Inc.**  
**Form 10-K for the Fiscal Year Ended February 2, 2019**  
**Filed March 19, 2019**  
**Form 8-K filed August 28, 2019**  
**File No. 001-16435**

Dear Ms. Brooks:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 8-K filed August 28, 2019

Exhibit 99.1

GAAP to Non-GAAP Reconciliation of Net (Loss) Income and (Loss) Income Per Diluted Common Share, page 10

1. We note you present net income adjusted for accelerated depreciation that resulted from a change in the useful life of store assets for store closures added as a result of the Company's retail fleet optimization plan. Please explain to us how long you expect to record the accelerated depreciation and make the related adjustment.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Bonnie Brooks  
Chico's Fas, Inc.  
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You may contact Scott Stringer at 202-551-3272 or Donna Di Silvio at 202-551-3202 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David Oliver, Chief Accounting Officer