



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

February 1, 2007

By Facsimile and U.S. Mail

Mr. Roy E. Green  
Chief Financial Officer  
Cygne Designs, Inc.  
11 West 42<sup>nd</sup> Street  
New York, New York 10036

**Re: Cygne Designs, Inc.  
Form 10-K/A for Fiscal Year Ended January 31, 2006  
Forms 10-Q/A for Fiscal Quarters Ended April 30, 2006  
and July 31, 2006  
Form 10-Q for Fiscal Quarter Ended October 31, 2006  
Filed December 20, 2006  
Form 10-Q/A for Fiscal Quarter Ended 31, 2006  
Filed January 25, 2007  
File No. 000-22102**

Dear Mr. Green:

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

Sincerely,

Michael Moran  
Branch Chief

cc: Roy L. Goldman, Fulbright & Jaworski L.L.P.