

Mail Stop 3561

December 14, 2007

Mr. Edward L. Larsen
Senior Vice President, Finance and Chief Financial Officer and Treasurer
The Talbots, Inc.
One Talbots Drive
Hingham, Massachusetts 02043

**RE: The Talbots, Inc.
Form 10-K for Fiscal Year Ended February 3, 2007
Filed April 10, 2007
Form 10-Q for Fiscal Quarter Ended May 5, 2007
File No. 1-12552**

Dear Mr. Larsen:

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

Sincerely,

William H. Thompson
Branch Chief