

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