



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 2, 2009

Trudy F. Sullivan  
President and Chief Executive Officer  
The Talbots Inc.  
One Talbots Drive  
Hingham, MA 02043

**Re: The Talbots Inc.**  
**Form 10-K for Fiscal Year Ended February 2, 2008**  
**Filed April 17, 2008**  
**File No. 1-12552**

Dear Ms. Sullivan:

We have completed our review of your filings and response letter and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief