

Mail Stop 3561

November 28, 2006

Ms. Joan Holstein Hilson  
Executive Vice President and Chief Financial Officer  
American Eagle Outfitters, Inc.  
150 Thorn Hill Drive  
Warrendale, Pennsylvania 15086-7528

**RE: American Eagle Outfitters, Inc.**  
**Form 10-K for Fiscal Year Ended January 28, 2006**  
**Filed April 5, 2006**  
**Forms 10-Q for Fiscal Quarters Ended April 29 and July 29, 2006**  
**File No. 0-23760**

Dear Ms. Hilson:

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

Sincerely,

Michael Moran  
Branch Chief