

Mail Stop 3561

February 1, 2007

By Facsimile and U.S. Mail

Melvyn Knigin
President and Chief Executive Officer
Movie Star, Inc.
1115 Broadway
New York, NY 10010

**Re: Movie Star, Inc.
 Form 10-K for Fiscal Year Ended June 30, 2006
 Filed September 27, 2006
 File No. 1-05893
 Form 10-K/A for Fiscal Year Ended June 30, 2006
 Filed January 30, 2007
 File No. 1-05893**

Dear Mr. Knigin:

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

Sincerely,

Michael Moran
Accounting Branch Chief