



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 22, 2010

Mr. Thomas J. Lynch
Chairman and Chief Executive Officer
Frederick's of Hollywood Group Inc.
1115 Broadway
New York, NY 10010

**Re: Frederick's of Hollywood Group Inc.
Form 10-K for Fiscal Year Ended July 25, 2009
Filed October 23, 2009
File No. 001-05893**

Dear Mr. Lynch:

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

Sincerely,

John Reynolds
Assistant Director