

J.CREW

July 14, 2011

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: John Reynolds

Re: *J.Crew Group, Inc.*
Registration Statement on Form S-4 (File No. 333-175075)
Filed on June 22, 2011

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, J.Crew Group, Inc. (the “Issuer”), hereby requests that the effective date for the Registration Statement referred to above (the “Registration Statement”) be accelerated so that it will be declared effective by 11:00 a.m. Eastern Daylight Time on July 18, 2011 or as soon as possible thereafter.

The Issuer acknowledges its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement. In addition, in connection with our request for acceleration, we acknowledge that:

- should the Securities and Exchange Commission (the “Commission”) or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Issuer from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Issuer may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

770 Broadway New York NY 10003 Tel 212 209 2500 Fax 212 209 8175

Please notify Keith F. Higgins of Ropes & Gray LLP at 617-951-7386 as soon as the Registration Statement has been declared effective.

Very truly yours,

J.CREW GROUP, INC.

By: /s/ Jennifer O'Connor

Name: Jennifer O'Connor

Title: SVP, General Counsel & Secretary