

Mail Stop 3561

March 10, 2008

Mr. Millard Drexler  
Chairman and Chief Executive Officer  
J. Crew Group, Inc.  
770 Broadway  
New York, New York 10003

**Re: J. Crew Group, Inc.**  
**Form 10-K for Fiscal Year Ended February 3, 2007**  
**Filed April 19, 2007**  
**File No. 001-32927**

Dear Mr. Drexler:

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

Sincerely,

John Reynolds  
Assistant Director

cc: Jeffrey Karpf, Esq.  
Fax (212) 225-3999