



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 23, 2009

Mr. Eric M. Specter  
Executive Vice President and Chief Financial Officer  
Charming Shoppes, Inc.  
450 Winks Lane  
Bensalem, PA 19020

**Re: Charming Shoppes, Inc.**  
**Supplemental response letter, dated April 17, 2009**  
**Schedule 14A**  
**Filed April 2, 2008**  
**File No. 000-07258**

Dear Mr. Specter:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services

Fax: (215) 604-5687