August 3, 2009

## By Facsimile and U.S. Mail

Mr. Thomas A. Kingsbury President and Chief Executive Officer Burlington Coat Factory Warehouse Corporation 1830 Route 130 North Burlington, New Jersey 08016

> Re: Burlington Coat Factory Warehouse Corporation Form 10-K for the Fiscal Year Ended May 31, 2008 Filed August 29, 2008

Dear Mr. Kingsbury:

We have completed our review of your Form 10-K for the fiscal year ended May 31, 2008 and have no further comments at this time.

Sincerely,

Mara Ransom Legal Branch Chief