

**Mail Stop 3561**

August 31, 2007

By Facsimile and U.S. Mail

Ms. Marcy Syms  
President and Chief Executive Officer  
Syms Corp  
One Syms Way  
Secaucus, New Jersey 07094

**Re: Syms Corp  
Form 10-K for the Fiscal Year Ended March 3, 2007  
Filed April 27, 2007**

**Form 10-Q for the Fiscal Quarter Ended June 2, 2007  
Filed July 2, 2007  
File No. 1-8546**

Dear Ms. Syms:

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

Sincerely,

Michael Moran  
Accounting Branch Chief