

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
December 28, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Syms Corp  
File No. 001-08546 - CF#26880**

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Syms Corp submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on May 13, 2011, and amended on December 27, 2011.

Based on representations by Syms Corp that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. § 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 2.2	through March 30, 2012
Exhibit 10.5	through August 27, 2012

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

John Reynolds  
Assistant Director