



DIVISION OF
CORPORATION FINANCE

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

April 21, 2011

Via E-mail

Mr. Jose G. Ibarra, Senior Vice President-Finance, Chief Financial Officer
R.G. Barry Corporation
13405 Yarmouth Road, N.W.
Pickerington, Ohio 43147

**Re: R.G. Barry Corporation
Form 10-K for Fiscal Year End July 3, 2010
Filed September 9, 2010
File No. 001-08769**

Dear Mr. Ibarra:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director