



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

DIVISION OF
CORPORATION FINANCE

April 22, 2014

Via E-Mail

Mr. José G. Ibarra
Chief Financial Officer
R.G. Barry Corporation
13405 Yarmouth Road N.W.
Pickerington, OH 43147

**Re: R.G. Barry Corporation
Form 10-K for the Fiscal Year Ended June 29, 2013
Filed September 11, 2013
File No. 001-08769**

Dear Mr. Ibarra:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining