

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

February 28, 2011

Mr. Raymond L. Arthur Executive Vice President and Chief Financial Officer The Pep Boys – Manny, Moe & Jack 3111 West Allegheny Avenue Philadelphia, PA 19132

> Re: The Pep Boys – Manny, Moe & Jack Form 10-K for the Fiscal Year Ended January 30, 2010 Filed April 12, 2010 File No. 1-3381

Dear Mr. Arthur:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Branch Chief