

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

Mail Stop 3561

April 26, 2017

Via E-mail
Mr. Andrew North
Chief Financial Officer
The Gymboree Corporation
500 Howard Street
San Francisco, CA 94105

Re: The Gymboree Corporation

Form 10-K for Transition Period Ended July 30, 2016

Filed October 28, 2016 File No. 000-21250

Dear Mr. North:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker

Rufus Decker Accounting Branch Chief Office of Beverages, Apparel, and Mining