

Mail Stop 3561

June 11, 2008

Mr. Joseph R. Gromek
President and Chief Executive Officer
The Warnaco Group, Inc.
501 Seventh Avenue
New York, NY 10018

**Re: The Warnaco Group, Inc.
Form 10-K for Fiscal Year Ended December 29, 2007
Filed February 27, 2008
File No. 001-10857**

Dear Mr. Gromek:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services