



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2012

Via E-mail

Lawrence R. Rutkowski  
Chief Financial Officer  
The Warnaco Group, Inc.  
501 Seventh Avenue  
New York, New York 10018

**Re: The Warnaco Group, Inc.**  
**Form 10-K for the Fiscal Year Ended January 1, 2011**  
**Filed March 1, 2011**  
**File No. 001-10857**

Dear Mr. Rutkowski:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings 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