



DIVISION OF
CORPORATION FINANCE

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

August 20, 2010

Mr. Edmond Thomas
Chief Executive Officer
The Wet Seal, Inc.
26972 Burbank
Foothill Ranch, CA 92610

**Re: The Wet Seal, Inc.
Form 10-K for Fiscal Year Ended
January 30, 2010
Filed March 31, 2010
File No. 000-18632
Schedule 14A
Filed April 19, 2010**

Dear Mr. Thomas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services