January 22, 2008

Mr. Peter Boneparth President and Chief Executive Officer Jones Apparel Group, Inc. 1411 Broadway New York, NY 10018

Re: Jones Apparel Group, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed February 26, 2007

Forms 10-K/A for the Fiscal Year Ended December 31, 2006

Filed April 27, 2007 and August 7, 2007

File No. 1-10746

Dear Mr. Boneparth:

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

Sincerely,

Jim Allegretto Senior Assistant Chief Accountant