

Mail Stop 3561

January 28, 2008

Via U.S. Mail

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

**Re: Jones Apparel Group, Inc.
Proxy Statement on Schedule 14A filed April 10, 2007
File No. 001-10746**

Dear Mr. Boneparth:

We have completed our review of your Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director