



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

DIVISION OF
CORPORATION FINANCE

July 29, 2010

Wesley R. Card, CEO
Jones Apparel Group, Inc.
1411 Broadway
New York, NY 10018

**Re: Jones Apparel Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 16, 2010
File No. 001-10746
Definitive Proxy Statement on Schedule 14A
Filed April 12, 2010
File No. 001-10746**

Dear Mr. Card:

We have completed our review of your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: John T. McClain, CFO
Fax: (212) 703-9154



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