

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

DIVISION OF CORPORATION FINANCE

February 10, 2012

<u>Via E-mail</u> Ms. Barbara K. Eisenberg Executive Vice President, General Counsel and Secretary Ann Inc. 7 Times Square New York, New York 10036

> Re: Ann Inc. Form 10-K for Fiscal Year Ended January 29, 2011 Filed March 11, 2011 File No. 001-10738

Dear Ms. Eisenberg:

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