

Mail Stop 3561

October 30, 2008

Ms. Donna Dellomo  
Chief Financial Officer  
Perfumania Holdings, Inc.  
35 Sawgrass Drive, Suite 2  
Bellport, New York 11713

**Re: Perfumania Holdings, Inc.  
Item 4.01 Form 8-K  
Filed September 11, 2008  
File No. 000-19714**

Dear Ms. Dellomo:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant