



DIVISION OF
CORPORATION FINANCE

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

March 18, 2011

Via E-mail

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

**Re: Perfumania Holdings, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed April 30, 2010
Form 10-Q for the Fiscal Quarter Ended May 1, 2010
Filed June 15, 2010
Definitive Proxy Statement on Schedule 14A
Filed September 23, 2010
File No. 0-19714**

Dear Ms. Dellomo:

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

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Branch Chief