

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
March 6, 2012**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Perfumania Holdings, Inc.**

**File No. 333-179124 - CF#27958**

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Perfumania Holdings, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-4 registration statement filed on January 23, 2012, as amended.

Based on representations by Perfumania Holdings, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.14                      through December 31, 2018

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Mara L. Ransom  
Assistant Director