



DIVISION OF  
CORPORATION FINANCE

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

August 8, 2018

Marla A. Ryan  
Chief Executive Officer  
Destination Maternity Corporation  
232 Strawbridge Drive  
Moorestown, NJ 08057

**Re: Destination Maternity Corporation  
Registration Statement on Form S-3  
Filed July 25, 2018  
File No. 333-226335**

Dear Ms. Ryan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Hillary Daniels at (202) 551-3959 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining