



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

May 19, 2009

Mr. James V. O'Donnell
Chief Executive Officer
American Eagle Outfitters, Inc.
77 Hot Metal Street
Pittsburgh, PA 15203-2329

**Re: American Eagle Outfitters, Inc.
Form 10-K
Filed March 30, 2009
File No. 001-33338**

Dear Mr. O'Donnell:

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

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services

Mr. James V. O'Donnell
American Eagle Outfitters, Inc.
April 28, 2009
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