



DIVISION OF
CORPORATION FINANCE

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

April 19, 2011

Via Email

Michael Rabinovitch
Senior Vice President & Chief Financial Officer
Birks & Mayors Inc.
5870 North Hiatus Road
Tamarac, Florida 33321

Re: Birks & Mayors Inc.
Form 20-F for the Fiscal Year Ended March 27, 2010
Filed July 12, 2010
File No. 001-32635

Dear Mr. Rabinovitch:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director