

BLUEFLY INC  
Form AW  
April 08, 2009

April 8, 2009

VIA EDGAR

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Judiciary Plaza  
Washington, DC 20549

Re:

Bluefly, Inc.

Amendment No. 2 to Registration Statement on Form S-3  
SEC File Number: 333-127176  
Form A-W Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Bluefly, Inc., a Delaware corporation (the "Company"), hereby requests the immediate withdrawal of its Amendment No. 2 (the "Amendment") to its Registration Statement on Form S-3 (File No. 333-127176) (the "Registration Statement"). The Amendment was initially filed with the Securities and Exchange Commission (the "Commission") on March 31, 2009.

The Amendment was intended to be a post-effective amendment, but was incorrectly labeled and tagged as a pre-effective amendment at the time of the filing. Accordingly, the Company is requesting that the Amendment be withdrawn and is re-filing a new post-effective amendment to the Registration Statement that will include the correct label and EDGAR tag.

The Company confirms that no securities have been sold pursuant to the Amendment.

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Please contact, Jonathan Freedman, should you have further questions regarding our request for withdrawal. Mr. Freedman may be reached at (212) 944-8000 x313. Thank you for your assistance in this matter.

Very truly yours,

BLUEFLY, INC.

By: /s/ Kara B. Jenny  
Name: Kara B. Jenny  
Title: Chief Financial Officer

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