



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

February 2, 2017

Via E-Mail

Mr. Michael Henry  
Chief Financial Officer  
Tilly's Inc.  
10 Whatney  
Irvine, CA 92618

**Re: Tilly's Inc.**  
**Form 10-K for the Fiscal Year Ended January 30, 2016**  
**Filed March 30, 2016**  
**File No. 001-35535**

Dear Mr. Henry:

We have completed our review of your filing. 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.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Branch Chief  
Office of Beverages, Apparel, and  
Mining