

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

January 6, 2015

Via E-mail
Mr. Michael P. Rosera
Chief Financial Officer
Lands' End, Inc.
1 Lands' End Lane
Dodgeville, WI 53595

Re: Lands' End, Inc.

Form 10-K for the Fiscal Year Ended January 31, 2014

Filed March 25, 2014 File No. 001-09769

Dear Mr. Rosera:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel, and Mining