

BURLINGTON COAT FACTORY WAREHOUSE CORP
Form AW
December 27, 2011

BURLINGTON COAT FACTORY WAREHOUSE CORPORATION

1830 Route 130 South

Burlington, New Jersey 08016

(609) 387-7800

December 27, 2011

VIA EDGAR

United States Securities and Exchange Commission

Division of Corporation Finance

100 F Street, NE

Washington, D.C. 20549

Attn: James Allegretto and Ramin Olson

**Re: Burlington Coat Factory Warehouse Corporation
Request to Withdraw Post-Effective Amendment No. 1 to Registration**

Statement on Form S-4

File No. 333-175594

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, as amended, Burlington Coat Factory Warehouse Corporation (the Issuer) and each of the co-registrants listed on Annex A hereto (the Guarantors, and together with the Issuer, the Registrants) hereby respectfully apply to the Securities and Exchange Commission (the Commission) for consent to the withdrawal of the above referenced Post-Effective Amendment No. 1 to the Registration Statement on Form S-4 (the Amendment).

The Amendment was filed in connection with an exchange offer for the Issuer's 10% Senior Notes due 2019 in the aggregate principal amount of \$450 million in exchange for up to \$450 million in aggregate principal amount of 10% Senior Notes due 2019 which have been registered under the Securities Act of 1933, as amended. The Amendment contained a typographical error, as the box on the cover page, indicating that the Amendment was a post-effective amendment being filed pursuant to Rule 462(d) under the Securities Act was not checked and should have been. The Registrants subsequently filed a corrected amendment with the Commission on December 2, 2011.

Please provide the Registrants with a facsimile copy of the order consenting to the withdrawal of the Amendment as soon as it is available.

Please do not hesitate to contact Joshua N. Korff or Christopher A. Kitchen of Kirkland & Ellis LLP at (212) 446-4943 or (212) 446-4988, respectively, with any questions you may have.

Sincerely,

BURLINGTON COAT FACTORY WAREHOUSE
CORPORATION

By: /s/ Paul Tang
Name: Paul Tang
Title: Executive Vice President and General
Counsel

EACH OF THE CO-REGISTRANTS LISTED ON
ANNEX A HERETO

By: /s/ Paul Tang
Name: Paul Tang
Title: Executive Vice President and General
Counsel

cc: Joshua N. Korff
Christopher A. Kitchen

Kirkland & Ellis LLP

Annex A

| Co-Registrant | Jurisdiction of Organization |
|--|-------------------------------------|
| Burlington Coat Factory of Alabama, LLC | Alabama |
| Burlington Coat Factory Realty of Huntsville, LLC | Alabama |
| Burlington Coat Factory Warehouse of Anchorage, Inc. | Alaska |
| Burlington Coat Factory Realty of Mesa, Inc. | Arizona |
| Burlington Coat Factory Realty of Desert Sky, Inc. | Arizona |
| Burlington Coat Factory of Arizona, LLC | Arizona |
| Burlington Coat Factory of Arkansas, LLC | Arkansas |
| Burlington Coat Factory Realty of Dublin, Inc. | California |
| Burlington Coat Factory Realty of Florin, Inc. | California |
| Burlington Coat Factory Realty of Ventura, Inc. | California |
| Baby Depot of California, LLC | California |
| Burlington Coat Factory of California, LLC | California |
| Burlington Coat Factory of San Bernardino, LLC | California |
| MJM Designer Shoes of California, LLC | California |
| Burlington Coat Factory of Colorado, LLC | Colorado |
| Burlington Coat Realty of East Windsor, Inc. | Connecticut |
| Burlington Coat Factory of Connecticut, LLC | Connecticut |
| Cohoes Fashions of Connecticut, LLC | Connecticut |
| Burlington Coat Factory of Texas, Inc. | Delaware |
| C.F.I.C. Corporation | Delaware |
| Burlington Coat Factory Realty Corp. | Delaware |
| Burlington Coat Factory of Delaware, LLC | Delaware |
| MJM Designer Shoes of Delaware, LLC | Delaware |

| Co-Registrant | Jurisdiction of Organization |
|---|---------------------------------|
| Burlington Coat Factory Investments Holdings, Inc. | Delaware |
| Burlington Coat Factory of Texas, L.P. | Delaware |
| Burlington Coat Factory Realty of University Square, Inc. | Florida |
| Burlington Coat Factory Realty of Coral Springs, Inc. | Florida |
| Burlington Coat Factory Realty of West Colonial, Inc. | Florida |
| Burlington Coat Factory Realty of Orlando, Inc. | Florida |
| Burlington Coat Factory Realty of Sarasota, Inc. | Florida |
| K&T Acquisition Corp. | Florida |
| Burlington Coat Factory of Florida, LLC | Florida |
| MJM Designer Shoes of Florida, LLC | Florida |
| Bee Ridge Plaza, LLC | Florida |
| Burlington Coat Factory Warehouse of Atlanta, Inc. | Georgia |
| Burlington Coat Factory Realty of Morrow, Inc. | Georgia |
| Burlington Coat Factory of Georgia, LLC | Georgia |
| Burlington Coat Factory of Hawaii, LLC | Hawaii |
| Burlington Coat Factory of Idaho, LLC | Idaho |
| Burlington Coat Factory Warehouse of East St. Louis, Inc. | Illinois |
| Burlington Coat Realty of Gurnee, Inc. | Illinois |
| Burlington Coat Factory Realty of Bloomingdale, Inc. | Illinois |
| Burlington Coat Factory Realty of River Oaks, Inc. | Illinois |
| Burlington Coat Factory of Illinois, LLC | Illinois |
| Burlington Coat Factory Realty of Greenwood, Inc. | Indiana |
| Burlington Coat Factory of Indiana, LLC | Indiana |
| Burlington Coat Factory of Iowa, LLC | Iowa |

| Co-Registrant | Jurisdiction of |
|---|------------------------|
| | Organization |
| Burlington Coat Factory of Kansas, LLC | Kansas |
| Burlington Coat Factory of Kentucky, Inc. | Kentucky |
| Burlington Coat Factory of Louisiana, LLC | Louisiana |
| Burlington Coat Factory of Maine, LLC | Maine |
| Burlington Coat Factory of Maryland, LLC | Maryland |
| Burlington Coat Factory Realty of North Attleboro, Inc. | Massachusetts |
| Burlington Coat Factory of Massachusetts, LLC | Massachusetts |
| Cohoes Fashions of Massachusetts, LLC | Massachusetts |
| Burlington Coat Factory Warehouse of Detroit, Inc. | Michigan |
| Burlington Coat Factory Warehouse of Grand Rapids, Inc. | Michigan |
| Burlington Coat Factory Warehouse of Redford, Inc. | Michigan |
| Burlington Coat Factory of Michigan, LLC | Michigan |
| Burlington Coat Factory of Minnesota, LLC | Minnesota |
| Burlington Coat Factory of Mississippi, LLC | Mississippi |
| Burlington Coat Factory Realty of Des Peres, Inc. | Missouri |
| Burlington Coat Factory of Missouri, LLC | Missouri |
| Burlington Coat Factory of Montana, LLC | Montana |
| Burlington Coat Factory of Nebraska, LLC | Nebraska |
| Burlington Coat Realty of Las Vegas, Inc. | Nevada |
| Burlington Coat Factory of Nevada, LLC | Nevada |
| Burlington Coat Factory of New Hampshire, LLC | New Hampshire |
| Burlington Coat Factory Direct Corporation | New Jersey |
| Burlington Coat Factory Warehouse of Edgewater Park, Inc. | New Jersey |
| Burlington Coat Factory Warehouse of New Jersey, Inc. | New Jersey |

| Co-Registrant | Jurisdiction of |
|---|-----------------|
| Organization | |
| MJM Designer Shoes of Moorestown, Inc. | New Jersey |
| Super Baby Depot of Moorestown, Inc. | New Jersey |
| Burlington Coat Factory Realty of Edgewater Park, Inc. | New Jersey |
| Burlington Coat Factory Realty of Paramus, Inc. | New Jersey |
| Burlington Coat Factory Realty of Pinebrook, Inc. | New Jersey |
| Burlington Coat Factory Warehouse of Edgewater Park Urban Renewal Corp. | New Jersey |
| Burlington Coat Factory of New Jersey, LLC | New Jersey |
| Cohoes Fashions of New Jersey, LLC | New Jersey |
| MJM Designer Shoes of New Jersey, LLC | New Jersey |
| Burlington Coat Factory of New Mexico, LLC | New Mexico |
| LC Acquisition Corp. | New York |
| Georgetown Fashions Inc. | New York |
| Monroe G. Milstein, Inc. | New York |
| Burlington Coat Factory Realty of Yonkers, Inc. | New York |
| Burlington Coat Factory of New York, LLC | New York |
| Cohoes Fashions of New York, LLC | New York |
| MJM Designer Shoes of New York, LLC | New York |
| Burlington Coat Factory of North Carolina, LLC | North Carolina |
| Burlington Coat Factory of North Dakota, LLC | North Dakota |
| Burlington Coat Factory Warehouse of Cleveland, Inc. | Ohio |
| Burlington Coat Factory of Ohio, LLC | Ohio |
| Burlington Coat Factory Realty of Tulsa, Inc. | Oklahoma |
| Burlington Coat Factory of Oklahoma, LLC | Oklahoma |
| Burlington Coat Factory of Oregon, LLC | Oregon |

| Co-Registrant | Jurisdiction of |
|--|------------------------|
| Organization | |
| Burlington Coat Factory Warehouse Inc. | Pennsylvania |
| Burlington Coat Factory Warehouse of Cheltenham, Inc. | Pennsylvania |
| Burlington Coat Factory Warehouse of Langhorne, Inc. | Pennsylvania |
| Burlington Coat Factory Warehouse of Montgomeryville, Inc. | Pennsylvania |
| Burlington Coat Factory Realty of West Mifflin, Inc. | Pennsylvania |
| Burlington Coat Factory Realty of Langhorne, Inc. | Pennsylvania |
| Burlington Coat Factory Realty of Whitehall, Inc. | Pennsylvania |
| Burlington Factory Warehouse of Reading, Inc. | Pennsylvania |
| Burlington Coat Factory Warehouse of Bristol, LLC | Pennsylvania |
| Burlington Coat Factory of Pennsylvania, LLC | Pennsylvania |
| MJM Designer Shoes of Pennsylvania, LLC | Pennsylvania |
| Burlington Coat Factory of Puerto Rico, LLC | Puerto Rico |
| Cohoes Fashions of Cranston, Inc. | Rhode Island |
| Burlington Coat Factory of Rhode Island, LLC | Rhode Island |
| Burlington Coat Factory Warehouse of Charleston, Inc. | South Carolina |
| Burlington Coat Factory of South Carolina, LLC | South Carolina |
| Burlington Coat Factory of South Dakota, LLC | South Dakota |
| Burlington Coat Factory Warehouse of Hickory Commons, Inc. | Tennessee |
| Burlington Coat Factory Warehouse of Memphis, Inc. | Tennessee |
| Burlington Coat Factory Warehouse of Shelby, Inc. | Tennessee |
| Burlington Coat Factory Realty of Memphis, Inc. | Tennessee |
| Burlington Coat Realty of Plano, Inc. | Texas |
| Burlington Coat Factory Warehouse of Baytown, Inc. | Texas |

| Co-Registrant | Jurisdiction of |
|--|------------------------|
| | Organization |
| M J M Designer Shoes of Texas, Inc. | Texas |
| Burlington Coat Realty of Houston, Inc. | Texas |
| Burlington Coat Factory Realty of Westmoreland, Inc. | Texas |
| Burlington Coat Factory Realty of Bellaire, Inc. | Texas |
| Burlington Coat Factory Realty of El Paso, Inc. | Texas |
| Burlington Coat Factory of Utah, LLC | Utah |
| Burlington Coat Factory of Vermont, LLC | Vermont |
| BCF Cards, Inc. | Virginia |
| Burlington Coat Factory Warehouse of Coliseum, Inc. | Virginia |
| Burlington Coat Realty of Potomac, Inc. | Virginia |
| Burlington Coat Factory Realty of Fairfax, Inc. | Virginia |
| Burlington Coat Factory Realty of Coliseum, Inc. | Virginia |
| Burlington Coat Factory of Virginia, LLC | Virginia |
| Burlington Coat Factory of Pocono Crossing, LLC | Virginia |
| Burlington Coat Factory Realty of Franklin, Inc. | Washington |
| Burlington Coat Factory of Washington, LLC | Washington |
| Burlington Coat Factory of West Virginia, LLC | West Virginia |
| Burlington Coat Factory of Wisconsin, LLC | Wisconsin |