

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15 (d) of the
Securities Exchange Act of 1934

Date of Report:
October 3, 2000

Designs, Inc.
(Exact name of registrant as specified in its charter)

Delaware ----- (State or other jurisdiction of incorporation)	0-15898 ----- (Commission File Number)	04-2623104 ----- (IRS Employer Identification No.)
---	---	---

66 B Street, Needham, MA ----- (Address of principal executive offices)	02494 ----- (Zip Code)
---	--------------------------------

781-444-7222

Registrant's telephone number,
(including area code)

- ITEM 7. Financial Statements, Proforma Financial Information and Exhibits
- Exhibit 16.1 Letter from Deloitte & Touche LLP, dated October 24, 2000,
regarding its concurrence with the Company's disclosure in Item 4
of Form 8-K dated October 3, 2000.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DESIGNS, INC.

Dated: November 2, 2000

BY:/s/DAVID A. LEVIN

David A. Levin, President,
Chief Executive Officer
and Director

Deloitte & Touche LLP
200 Berkeley Street
Boston, Massachusetts 02116-5022

Tel: (617) 437-2000
Fax: (617) 437-2111
www.us.deloitte.com

Deloitte
& Touche

October 24, 2000

Securities and Exchange Commission
Mail Stop 11-3
450 5th Street, N.W.
Washington, D.C. 20549

Dear Sirs/Mesdames:

We have read and agree with the comments in Item 4 of Form 8-K of Designs, Inc., dated October 3, 2000, except for the first and third sentence of the first paragraph for which we do not have a basis to agree or disagree.

Yours truly,

/s/DELOITTE & TOUCHE LLP

Deloitte
Touche
Tohmatsu
