

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report:

December 22, 1999

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, Massachusetts
(Address of principal executive offices)

02494
(Zip Code)

(781) 444-7222
(Registrant's telephone number, including area code)

Item 4. Changes in Registrant's Certifying Accountant

On December 21, 1999 Designs, Inc. (the "Company") dismissed its principal independent accountants Arthur Andersen LLP ("Arthur Andersen"). On December 21, 1999, the Company engaged Deloitte & Touche LLP as its new principal independent accountants. The Company's Board of Directors and its Audit Committee unanimously approved the change of principal independent accountants.

On June 26, 1998 the Company filed with the Commission a Current Report on Form 8-K reporting that the Company had dismissed Coopers & Lybrand L.L.P as its principal independent accountants and had retained Arthur Andersen as its principal independent accountants.

Since Arthur Andersen was retained on June 26, 1998 and thereafter through December 21, 1999 there were no disagreements between the Company and Arthur Andersen on matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to the satisfaction of Arthur Andersen, would have caused Arthur Andersen to make reference to the subject matter thereof in its reports. Since Arthur Andersen was retained on June 26, 1998 and thereafter through December 21, 1999 there was no occurrence of the kinds of events described in Item 304(a)(1)(v) of Regulation S-K promulgated by the Commission. In addition, none of the reports issued by Arthur Andersen concerning the Company's financial statements since it was retained on June 26, 1998 and thereafter through December 21, 1999 contain any adverse opinion or disclaimer of opinion. Such reports were not qualified or modified as to uncertainty, audit scope, or accounting principles.

Item 7. Financial Statements, ProForma Financial Information and Exhibits

Exhibit 16.1 Letter from Arthur Andersen LLP, dated December 22, 1999, regarding its concurrence with the Company's disclosure in this Report.

SIGNATURES

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

DESIGNS, INC.

Date: December 22, 1999

By: /s/ John J. Schultz

John J. Schultz
Its: President and
Chief Executive Officer

ARTHUR
ANDERSEN

December 22, 1999

Arthur Andersen LLP

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

225 Franklin Street
Boston, MA 02110-2812
617 330 4000

Dear Sir/Madam:

We have read the third paragraph of Item 4 included in the Form 8-K dated December 22, 1999 of Designs, Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Arthur Andersen LLP

Copy to
Kenneth R. Rogers, Jr., Senior Vice President, Designs, Inc.