



DIVISION OF
CORPORATION FINANCE

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

March 23, 2015

Sylvain Toutant
Chief Executive Officer
DAVIDsTEA Inc.
5430 Ferrier
Mount-Royal, Quebec, Canada, H4P 1M2

**Re: DAVIDsTEA Inc.
Amendment No. 1 to
Draft Registration Statement on Form F-1
Submitted March 9, 2015
CIK No. 0001627606**

Dear Mr. Toutant:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Management's Discussion and Analysis of Financial Condition ..., page 44

1. We note your responses to comments 8 and 9 in our letter dated January 16, 2015. Please discuss how your initial results in the United States have "demonstrated the potential of [y]our brand and retail concept," and how these results, in the opinion of management, justify the planned expansion into the United States. Further, please discuss management's plan to increase brand awareness and address lower tea consumption in the United States market.

Selected Operating and Financial Highlights

Results of Operations, page 47

2. We note your response and amended disclosure to our comment 10 in our letter dated January 16, 2015. We continue to believe that you could provide a more thorough discussion explaining how, and the extent to which, qualitative factors impacted your results during the periods presented in your financial statements. If an increase in average ticket and an increase in the number of transactions were significant factors in understanding period to period changes, you should quantify them for each period presented and explain in detail how each metric impacted the change in your comparable sales. Please revise your filing.
3. We note your response to comment 11 in our letter dated January 16, 2015. Please provide an analysis of the nominal dollar change in your total sales between comparable sales and non-comparable sales.

Executive and Director Compensation, page 77

4. In your next amendment, please update your executive compensation disclosure to provide compensation information for the fiscal year ended January 31, 2015. Please see Compliance and Disclosure Interpretations—Regulation S-K Question 217.11 available on our website, www.sec.gov.

Undertakings, page II-7

5. We note your response to comment 15 in our letter dated January 16, 2015. However, please provide the undertakings set forth in Item 512(a)(6) of Regulation S-K as the undertakings, and Rule 159A from which the undertaking is derived, apply to all primary offerings of securities.

You may contact Jason Niethamer, Assistant Chief Accountant, at (202) 551-3855 or Jim Allegretto, Senior Assistant Chief Accountant, at (202) 551-3849 if you have questions regarding comments on the financial statements and related matters. Please contact Daniel Porco, Staff Attorney, at (202) 551-3477 or me at (202) 551-3720 with any other questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom
Assistant Director