



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 28, 2018

Joel Silver  
President and Chief Executive Officer  
DAVIDsTEA Inc.  
5430 Ferrier  
Mount-Royal, Québec, Canada, H4P 1M2

**Re: DAVIDsTEA Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2017**  
**Filed April 13, 2017**  
**File No. 1-37404**

Dear Mr. Silver:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Howard Tafler, Chief Financial Officer