



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

October 26, 2007

By Facsimile and U.S. Mail

Mr. Michael M. Searles  
Chief Executive Officer  
Wilsons The Leather Experts Inc.  
7401 Boone Ave. N.  
Brooklyn Park, MN 55428

**Re:   Wilsons The Leather Experts Inc.**  
**Form 10-K for the fiscal year ended February 3, 2007**  
**Filed March 30, 2007**  
**File No. 000-21543**

Dear Mr. Searles:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief