

Mail Stop 6010

July 21, 2006

Jeffrey M. Frank, President, Chief Executive Officer and Director
Cherokee International Corporation
2841 Dow Avenue
Tustin, California 92780

Via U S Mail and FAX [(714) 838-8569]

**Re: Cherokee International Corporation
Form 10-K for the fiscal year ended January 1, 2006
Form 10-Q for the fiscal quarter ended April 2, 2006
File No. 0-50593**

Dear Mr. Frank:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant