

Mail Stop 3561

August 9, 2006

By Facsimile and U.S. Mail

Daniel T. Carter
Executive Vice President and Chief Financial Officer
Charlotte Russe Holding, Inc.
4645 Morena Boulevard
San Diego, CA 92117

**Re: Charlotte Russe Holding, Inc.
Form 10-K for Fiscal Year Ended September 24, 2005
Filed December 7, 2005
File No. 0-27677
Form 10-Q for Fiscal Quarter Ended March 25, 2006
Filed May 1, 2006
File No. 0-27677**

Dear Mr. Carter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief