

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