



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 13, 2008

Mr. Peter F. Collins
Chief Financial Officer
True Religion Apparel, Inc.
2263 E. Vernon Avenue
Vernon, CA 90058

Re: True Religion Apparel, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 27, 2007
File No. 0-51483

Dear Mr. Collins:

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

Sincerely,

Jennifer Thompson
Branch Chief