

Mail Stop 3561

December 15, 2008

Mr. Jeffrey Lubell
Chief Executive Officer
True Religion Apparel, Inc.
2263 E. Vernon Ave.
Vernon, CA 90058

**Re: True Religion Apparel, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed May 1, 2008
File No. 000-51483**

Dear Mr. Lubell:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Health Care Services