



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

April 10, 2009

Mr. Adrian Kowalewski  
Chief Financial Officer  
American Apparel, Inc.  
747 Warehouse Street  
Los Angeles, California 90021-1106

**Re: American Apparel, Inc.  
Item 4.01 Form 8-K/A  
Filed April 10, 2009  
File No. 001-32697**

Dear Mr. Kowalewski:

We have completed our review of your Form 8-K/A and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief