

Mail Stop 3561

February 23, 2010

Dov Charney
President and Chief Executive Officer
American Apparel, Inc.
747 Warehouse Street
Los Angeles, CA 90021

**Re: American Apparel, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Form 10-K/A for Fiscal Year Ended December 31, 2008
Revised Definitive Proxy Statement on Schedule 14A
Forms 10-Q for Fiscal Quarters Ended
March 31, 2009, June 30, 2009 and September 30, 2009
File No. 001-32697**

Dear Mr. Charney:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director