

October 17, 2007

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4 of Gottschalks Inc.'s Form 8-K/A (Amendment No. 1) as filed with the Securities and Exchange Commission on October 17, 2007, and have the following comments:

1. We agree with the statements made in paragraphs 1, 3, 4, 5, 6 and 7 of section (a) *"Dismissal of independent registered public accounting firm"*.
2. We have no basis on which to agree or disagree with paragraphs 2 or 8 of section (a) *"Dismissal of independent registered public accounting firm"* or any of the information in section (b) *"Engagement of new independent registered public accounting firm"*.

Yours truly,

*Deloitte & Touche LLP*

/s/ Deloitte & Touche LLP  
San Francisco, California