

Mail Stop 3561

March 17, 2009

Robert Margolis, Chief Executive Officer
Cherokee, Inc.
6835 Valjean Avenue
Van Nuys, CA 91406

Re: Cherokee, Inc.
Form 10-K for fiscal year ended February 2, 2008
Filed April 17, 2008
File No. 000-18640

Dear Mr. Margolis:

We have completed our review of your filing and related documents and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Russell J. Riopelle, CFO
Fax: (818) 908-9191

