



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 7, 2007

Mr. Gerald M. Chaney
Senior Vice President and Chief Financial Officer
Pacific Sunwear of California, Inc.
3450 East Miraloma Ave.
Anaheim, CA 92806

RE: Pacific Sunwear of California, Inc.
Form 10-K for Fiscal Year Ended January 28, 2006
Filed March 31, 2006
Form 10-Q for Fiscal Quarter Ended October 28, 2006
Filed December 5, 2006
File No. 0-21296

Dear Mr. Chaney:

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

Sincerely,

William Thompson
Branch Chief