

Mail Stop 3561

February 27, 2007

Mr. Joseph E. Pennington
Chief Executive Officer
Christopher & Banks Corporation
2400 Xenium Lane North
Plymouth, Minnesota 55441

**RE: Christopher & Banks Corporation
Form 10-K for Fiscal Year Ended February 25, 2006
Form 10-Q for Fiscal Quarter Ended November 25, 2006
Filed May 11, 2006 and January 4, 2007
File No. 1-31390**

Dear Mr. Pennington:

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

Sincerely,

William Thompson
Accounting Branch Chief