



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

DIVISION OF  
CORPORATION FINANCE

April 12, 2011

Via E-mail

Larry C. Barenbaum  
President and Chief Executive Officer  
Christopher & Banks Corporation  
2400 Xenium Lane North  
Plymouth, MN 55441

**Re: Christopher & Banks Corporation  
Form 10-K for Fiscal Year Ended February 27, 2010  
Filed May 13, 2010  
File No. 001-31390**

Dear Mr. Barenbaum:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services