



DIVISION OF
CORPORATION FINANCE

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

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