



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 30, 2008

Mr. George Feldenkreis
Chief Executive Officer
Perry Ellis International, Inc.
3000 N.W. 107th Avenue
Miami, FL 33172

Re: Perry Ellis International, Inc.
Form 10-K
Filed April 18, 2008
Schedule 14A
Filed May 8, 2008
File No. 000-21764

Dear Mr. Feldenkreis:

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

Sincerely,

John Reynolds
Assistant Director

Cc: Kathleen Deutsch
Fax: (561) 655-1109