

August 6, 2010

Dennis C. Pence, President
Coldwater Creek Inc.
One Coldwater Creek Drive
Sandpoint, Idaho 83864

**RE: Coldwater Creek Inc.
Form 10-K FYE January 30, 2010
File No. 0-21915**

Dear Mr. Pence:

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

Sincerely,

John Reynolds,
Assistant Director