

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**October 5, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Coldwater Creek Inc.**

**File No. 000-21915 - CF# 27341**

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Coldwater Creek Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on September 2, 2011.

Based on representations by Coldwater Creek Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.1                      through May 16, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Pamela Howell  
Special Counsel