



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

DIVISION OF  
CORPORATION FINANCE

January 21, 2011

via U.S. mail and facsimile

Robert Greenberg, Chief Executive Officer  
Skechers USA, Inc.  
228 Manhattan Beach Boulevard  
Manhattan Beach, CA 90266

**RE: Skechers USA, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009 and filed March 5, 2010**  
**File No.: 1-14429**

Dear Mr. Greenberg:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services

cc: Robert Greenberg, Chief Executive Officer  
Via facsimile to 1-310-376-5650