## UNITED STATES SECURITIES AND EXCHANGE COMMISSION December 6, 2010

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

Skechers U.S.A., Inc.

File No. 001-14429 - CF# 25217

Skechers U.S.A., 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 May 10, 2010 and as amended on November 16, 2010.

Based on representations Skechers U.S.A., 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 exhibits will not be released to the public for the time periods specified:

Exhibit 10.1 through June 30, 2013 Exhibit 10.7 through November 9, 2011

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

Pamela Howell Special Counsel