UNITED STATES SECURITIES AND EXCHANGE COMMISSION December 8, 2010

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Skechers U.S.A., Inc.

File No. 001-14429 - CF#25938

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 November 9, 2010.

Based on representations by 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 exhibit will not be released to the public for the time period specified:

Exhibit 10.3 through November 9, 2011

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

Pamela Howell Special Counsel