



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 7, 2007

Mr. Robert Margolis
Chief Executive Officer
Cherokee Inc.
6835 Valjean Avenue
Van Nuys, CA 91406

**Re: Cherokee Inc.
Form 10-K for the Fiscal Year Ended February 3, 2007
Filed April 17, 2007
File No. 0-18640**

Dear Mr. Margolis:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

William Choi
Branch Chief