



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 26, 2018

Via E-mail

Mr. Jason Boling  
Chief Financial Officer  
Cherokee Inc.  
5990 Sepulveda Blvd.  
Sherman Oaks, CA 91411

**Re: Cherokee Inc.  
Form 10-K for the Year Ended January 28, 2017  
Filed May 18, 2017  
File No. 000-18640**

Dear Mr. Boling:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining