

Mail Stop 3561

April 3, 2008

Steven Nichols, President and CEO
K Swiss Inc.
31248 Oak Crest Drive
Westlake, CA 91361

**Re: K Swiss Inc.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed February 8, 2007
File No. 000-18490**

Dear Mr. Nichols:

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

If you have any questions, please call Edwin S. Kim at (202) 551-3297.

Sincerely,

John Reynolds
Assistant Director