



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 7, 2007

Mr. Gerald M. Chaney
Senior Vice President and Chief Financial Officer
Pacific Sunwear of California, Inc.
3450 East Miraloma Ave.
Anaheim, CA 92806

**RE: Pacific Sunwear of California, Inc.
Form 10-K for Fiscal Year Ended January 28, 2006
Filed March 31, 2006
Form 10-Q for Fiscal Quarter Ended October 28, 2006
Filed December 5, 2006
File No. 0-21296**

Dear Mr. Chaney:

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

Sincerely,

William Thompson
Branch Chief