

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

October 14, 2020

John Vandemore Chief Financial Officer Skechers U.S.A., Inc. 228 Manhattan Beach Blvd. Manhattan Beach, CA 90266

> Re: Skechers U.S.A., Inc. Form 10-Q for the Period Ended June 30, 2020 Filed August 7, 2020 File No. 001-14429

Dear Mr. Vandemore:

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,

Division of Corporation Finance Office of Manufacturing