PERRY ELLIS INTERNATIONAL

December 13, 2011

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, NW
Washington, DC 20006-2803

Re: Public Company Accounting Oversight Board ("PCAOB" or the "board")
Concept Release on Auditor Independence and Audit Firm Rotation
Release 2011-006, Docket Matter No. 37 ("Release")

Dear Board Members and Chairman Doty:

As the Chairman of the Audit Committee and as chief financial officer of Perry Ellis International (the "Company"), we appreciate the opportunity to comment on the Release.

We understand the importance and relevance of investor needs to rely on auditor independence, objectivity and skepticism as it relates to their investment in a public corporation. We believe that mandatory audit firm rotation would not be an effective way to accomplish this goal.

In response to certain of the board's questions contained in the Release, we respectively offer the following:

Would audit firm rotation enhance auditor independence, objectivity and professional skepticism?

We believe that the current partner rotation policies currently in place provide sufficient auditor independence, objectivity and professional skepticism. Mandatory rotation of the entire audit firm would destroy the knowledge base and understanding that has been developed by the audit firm over its tenure. This would threaten audit quality and effectiveness, as we believe that audit quality is often lower in the early years of an audit, since the audit firm lacks the knowledge and understanding of the Company and its business that would come with years of experience.

What are the advantages and disadvantages of mandatory audit rotation?

We agree that a "fresh look" at a company's financial statements does provide benefits to investors as well as the company. However, we believe that this objective is best accomplished through the mandatory partner rotation, as stated above.

Efficiencies that are developed over time by the auditor are lost upon rotation, thereby increasing the costs of maintaining the same level of audit service. As a result, we believe that mandatory rotation will result in an overall increase in audit costs.

Additionally, we currently engage three of the "Big Four" auditing firms in some capacity to meet our current business needs. We believe that if mandatory rotation would be required, it would be increasingly difficult to engage an auditing firm that meets our business need and is completely independent. The number of large international auditing firms is limited.

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Should the board continue to seek to address its concerns about independence, objectivity and professional skepticism through its current inspection program?

We appreciate the diligence that the Board exercises in reviewing hundreds of auditing engagements annually and commend the Board for its part in protecting the investing public. We encourage the board to continue its skepticism when inspecting audit engagements. We believe this process keeps the audit firms vigilant and encourages conservatism.

In summary, since the adoption of Sarbanes-Oxley and the subsequent creation of the PCAOB, auditor independence, objectivity, professional skepticism and the quality of audits has significantly improved. We believe existing governance procedures, in regards to the relationship with independent auditors, are effective and adequate. In addition, we believe that the board's proposal to require mandatory auditor rotation does not fully consider the additional cost to the investor and therefore is not in the investor's best interest. We recommend that the board perform more analysis of the merits to mandatory auditor rotation before moving forward with this Release.

Respectfully,

Joseph P. Lacher
Chairman, Audit Committee
Perry Ellis International

Anita Britt
Chief Financial Officer
Perry Ellis International