



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

February 5, 2007

By Facsimile and U.S. Mail

Efraim Grinberg
Chief Executive Officer
Movado Group, Inc.
650 From Road
Paramus, New Jersey 07652

Re: Movado Group, Inc.
Form 10-K for Fiscal Year Ended January 31, 2006
Filed April 12, 2006
File No. 001-16497
Form 10-Q for Three Months Ended October 31, 2006
Filed December 7, 2006
File No. 001-16497

Dear Mr. Grinberg:

We have completed our review of your Form 10-K and the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief

Efraim Grinberg
Movado Group, Inc.
February 5, 2007
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