

October 19, 2010

Morris Goldfarb, Chief Executive Officer
G-III Apparel Group, Ltd.
512 Seventh Avenue
New York, New York 10018

**RE: G-III Apparel Group, Ltd.
Form 10-K Fiscal Year Ended January 31, 2010
Filed April 15, 2010;
DEF14A for Annual Meeting June 8, 2010
Filed May 3, 2010
File No. 0-18183**

Dear Mr. Goldfarb:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director