

December 16, 2008

Kosta N. Kartsotis, Chief Executive Officer  
Fossil, Inc.  
2280 N. Greenville Avenue  
Richardson, Texas 75082

**Re: Fossil, Inc.**  
**Form 10-K for Fiscal Year Ended January 5, 2008**  
**Filed March 5, 2008**  
**File No. 000-19848**

Dear Mr. Kartsotis:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Garret A. DeVries  
Haynes and Boone  
(214) 200-0428