



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2010

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

**Re: Fossil, Inc.**  
**Form 10-K for the Fiscal Year Ended January 2, 2010**  
**Filed March 3, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 15, 2010**  
**File No. 000-19848**

Dear Mr. Kartsothis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Garrett A. DeVries  
Haynes and Boone, LLP