



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

July 12, 2010

via U.S. mail and facsimile

Paul Marciano, CEO
Guess?, Inc.
1444 South Alameda Street
Los Angeles, California 90021

Re: Guess?, Inc.
Form 10-K for fiscal year ended January 30, 2010
Filed March 31, 2010
File No. 001-11893

Dear Mr. Marciano:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services

cc: Dennis R. Secor, CFO
Fax: (213) 765-5927