



DIVISION OF
CORPORATION FINANCE

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

August 6, 2019

Via E-mail
Sandeep Reddy
Chief Financial Officer
Guess, Inc.
1444 South Alameda Street
Los Angeles, CA 90021

Re: Guess, Inc.
Form 10-K for the Fiscal Year Ended February 2, 2019
Filed March 29, 2019
File No. 1-11893

Dear Mr. Reddy:

We refer you to our comment letter dated July 18, 2019 regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director