



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2022

Dennis Secor  
Chief Financial Officer  
Guess?, Inc.  
Strada Regina 44  
Bioggio, Switzerland CH-6934

**Re: Guess?, Inc.**

**Form 10-K for the Fiscal Year ended January 29, 2022**

**Filed March 24, 2022**

**File No. 001-11893**

Dear Mr. Secor:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Energy & Transportation