

March 10, 2006

via U.S. mail and facsimile

E. Scott Beattie
Chairman and Chief Executive Officer
Elizabeth Arden, Inc.
14100 N.W. 60th Avenue
Miami Lakes, FL 33014

RE: Elizabeth Arden, Inc.
Form 10-K for the fiscal year ended June 30, 2005
Form 10-Q for the fiscal quarter ended September 30, 2005
File No. 1-6370

Dear Mr. Beattie:

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

If you have any questions regarding these comments, please direct them to Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE