



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