



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 27, 2017

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 Year Ended January 28, 2017  
Filed March 27, 2017  
File No. 001-11893**

Dear Mr. Reddy:

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,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining