

Michael Moran  
Branch Chief  
Mail Stop 3561  
US Securities and Exchange Commission  
Washington, D.C. 20549

**Re: Guess?, Inc.  
Item 4.01 Form 8-K  
Filed March 23, 2007  
File No. 1-11893**

Dear Mr. Moran,

On behalf of Guess?, Inc (the "Company"), I am responding to the comment letter dated March 26, 2007 from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), with respect to the above-referenced Form 8-K. Set forth below is the Staff's comment and the Company's response thereto.

**Staff Comment**

1. *It appears the circumstances you describe in your filing represents a future dismissal of your independent accountants. Please note that you are required to file an amended Form 8-K when KPMG has completed all audit work with respect to the period ended February 3, 2007. We would expect you to disclose the date they completed all audit work, and to be able to state, if true, that there were still no disagreements or reportable events through this date. The amendment should include another letter from KPMG confirming that they agree with the updated disclosures, if true. Please acknowledge this obligation to file the Form 8-K amendment.*

**Company Response**

The Company acknowledges its obligation to file, and intends to file, a Form 8-K amendment upon completion by KPMG of all audit work with respect to the period ended February 3, 2007 as described in Staff Comment Number 1 above.

1

---

In connection with the above comment and our response, we would also like to acknowledge our understanding that the Company is responsible for the adequacy and accuracy of the disclosures in our filings; that Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and that the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We believe that this response addresses your comment. If you have any further questions, please do not hesitate to call me directly at (213) 765-3630.

Very truly yours,

/s/ Jason T. Miller  
Jason T. Miller  
Assistant General Counsel  
Guess?, Inc.

cc: Carlos Alberini, President and COO  
Dennis Secor, Senior Vice President and CFO

2

---