

Mail Stop 3561

July 18, 2006

Mr. Maurice Marciano  
Co-Chief Executive Officer and Director  
Guess?, Inc.  
1444 South Alameda Street  
Los Angeles, California 90021

RE: Guess?, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Form 10-Q for Fiscal Quarter Ended March 31, 2006  
Filed March 13, 2006 and May 11, 2006  
File No. 1-11893

Dear Mr. Marciano:

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

Sincerely,

Jim Allegretto  
Senior Assistant

Chief  
Accountant  
March 22, 2005  
Page 1