

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 6, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Movado Group, Inc.**

**File No. 1-16497 - CF#23479**

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Movado Group, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-K filed on April 9, 2009.

Based on representations by Movado Group, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.47                      through April 9, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Ellie Bavaria  
Special Counsel