

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

February 5, 2007

## By Facsimile and U.S. Mail

Efraim Grinberg Chief Executive Officer Movado Group, Inc. 650 From Road Paramus, New Jersey 07652

Re: Movado Group, Inc.

Form 10-K for Fiscal Year Ended January 31, 2006

Filed April 12, 2006 File No. 001-16497

Form 10-Q for Three Months Ended October 31, 2006

Filed December 7, 2006 File No. 001-16497

Dear Mr. Grinberg:

We have completed our review of your Form 10-K and the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief Efraim Grinberg Movado Group, Inc. February 5, 2007 Page 2