Timothy F. Michno General Counsel Movado Group, Inc. 650 From Road, Suite 375 Paramus, NJ 07652

Re: Movado Group, Inc.

Form 10-K for Fiscal Year Ended January 31, 2008

Filed March 27, 2008

Definitive Proxy Statement on Schedule 14A

Filed May 7, 2008

Form 10-Q for the Fiscal Quarter Ended April 30, 2008

Filed May 29, 2008 File No. 001-16497

Dear Mr. Michno:

We have completed our review of your Form 10-K for the fiscal year ended January 31, 2008 and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director