



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 1, 2010

Via Mail and Facsimile (201-267-8050)

Efraim Grinberg
Chairman and Chief Executive Officer
Movado Group, Inc.
650 From Road, Suite 375
Paramus, NJ 07652

Re: Movado Group, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2010
Filed April 1, 2010
File No. 1-16497
Response Letter Filed September 16, 2010

Dear Mr. Grinberg:

We refer you to our comment letter dated September 1, 2010 regarding business contacts with Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Chris Owings
Assistant Director
Division of Corporation Finance