Morris Goldfarb, Chief Executive Officer G-III Apparel Group. Ltd. 512 Seventh Avenue New York, New York 10018

> RE: G-III Apparel Group, Ltd. Form 10-K Fiscal Year Ended January 31, 2010 Filed April 15, 2010; DEF14A for Annual Meeting June 8, 2010 Filed May 3, 2010 File No. 0-18183

Dear Mr. Goldfarb:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds, Assistant Director