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January 31, 2007

VIA FACSIMILE AND EDGAR

Scott Anderegg, Esq.
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3561

Re: G-III Apparel Group, Ltd.
Registration Statement on Form S-3
Filed January 4, 2006
File No. 333-139795
Form 10-K/A for Fiscal Year Ended January 31, 2006
Filed May 8, 2006
File No. 0-18183

Dear Mr. Anderegg:

On behalf of G-III Apparel Group, Ltd. (the "Company"), we hereby submit this letter in response to the Staff's comment letter dated January 29, 2007. The following numbered paragraphs, which correspond to the numbered paragraphs of the comment letter, set forth the Company's responses to the Staff's comments.

Form S-3

1. General Instruction I.B.1 of Form S-3 requires that a registrant conducting a primary offering have an aggregate market value of voting and non-voting common equity held by non-affiliates of \$75 million or more. For our records, please provide us with your calculations showing how you have satisfied this requirement as of a date within 60 days of the date of filing of your registration statement.

Response: As of December 15, 2006: 14,138,700 shares of the Company's common stock, par value \$0.01 per share ("Common Stock"), were issued and outstanding (excluding treasury shares), 7,593,871 shares of Common Stock were held by affiliates of the Company, and 6,544,829 shares of Common Stock were held by non-affiliates. On December 15, 2006, the last reported sale price of a share of Common Stock on the Nasdaq Global Market was \$21.58. Thus, the aggregate market value of the Company's common equity held by non-affiliates was approximately \$141,237,410.

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Amendment No. 1 to Form 10-K for the Fiscal Year Ended January 31, 2006

Exhibits 31.1 and 31.2

2. Your certification should appear exactly as set forth in current Item 601(b)(31) of Regulation S-K. Presently your paragraph 4.(c) reads in part "during the registrant's fourth fiscal quarter that has materially affected." In future filings, please revise paragraph 4.(c) so it reads in part "during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected." In addition, please add the following disclosure to the end of paragraph 5 "(or person performing the equivalent functions);"

Response: The Company will comply with the Staff's comment in future periodic report filings.

If you have any additional comments or questions, please feel free to contact the undersigned at (212) 318-3296 or Neil Gold at (212) 318-3022.

Very truly yours,

/s/ Manuel G.R. Rivera

Manuel G.R. Rivera

cc: H. Christopher Owings
Wayne Miller
Neal Nackman
Michael Brady
Neil Gold, Esq.