

Mail Stop 3561

August 5, 2008

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

**Re: G-III Apparel Group, Ltd.
Form 10-K for Fiscal Year Ended January 31, 2008
Filed April 15, 2008
File No. 000-18183
Definitive Proxy Statement on Schedule 14A
Filed May 1, 2008
File No. 000-18183**

Dear Mr. Goldfarb:

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

Sincerely,

John Reynolds
Assistant Director