FORM 10-Q

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly period ended April 30, 2004

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ______________ to ______________

Commission File Number 0-18183

G-III APPAREL GROUP, LTD.
(Exact name of registrant as specified in its charter)

Delaware	41-1590959
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

512 Seventh Avenue, New York, New York	10018
(Address of Principal Executive Offices)	(Zip Code)

(212) 403-0500
(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes X No

Indicate by checkmark if the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act).

Yes No X

As of June 1, 2004 there were 7,157,798 common shares outstanding.

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Exhibits:

31.1 Certification by Morris Goldfarb, Chief Executive Officer of G-III Apparel Group, Ltd., pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

31.2 Certification by Wayne S. Miller, Chief Financial Officer of G-III Apparel Group, Ltd., pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

32.1 Certification by Morris Goldfarb, Chief Executive Officer of G-III Apparel Group, Ltd., pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

32.2 Certification by Wayne S. Miller, Chief Financial Officer of G-III Apparel Group, Ltd., pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the quarter ended April 30, 2004.

G-III APPAREL GROUP, LTD. AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS
(in thousands, except share and per share amounts)

	APRIL 30,	JANUARY 31,

	2004	2004
	(unaudited)	
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 15,731	$ 16,072
Accounts receivable, net of allowance for doubtful accounts and sales discounts of $5,647 and $8,922, respectively	10,155	19,304
Inventories, net	26,588	28,361
Income taxes receivable	2,382	-
Deferred income taxes	5,895	5,895
Prepaid expenses and other current assets	4,783	2,928
Total current assets	65,534	72,560
PROPERTY, PLANT AND EQUIPMENT, NET	1,842	1,969
DEFERRED INCOME TAXES	1,940	1,940
OTHER ASSETS	4,059	4,227
	$ 73,375	$ 80,696
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Notes payable	$ 770	$ 770
Current maturities of obligations under capital leases	52	82
Income taxes payable	-	1,659
Accounts payable	7,351	6,155
Accrued expenses	4,179	6,506
Total current liabilities	12,352	15,172
LONG-TERM LIABILITIES	247	252
STOCKHOLDERS' EQUITY		
Preferred stock, 1,000,000 shares authorized; no shares issued and outstanding		
Common stock - $.01 par value; 20,000,000 shares authorized; 7,402,615 and 7,347,815 shares issued	74	73
Additional paid-in capital	27,651	27,325
Accumulated other comprehensive income	51	47
Retained earnings	33,970	38,797
	61,746	66,242
Treasury stock - 244,817 shares at cost	(970)	(970)
	60,776	65,272
	$ 73,375	$ 80,696

The accompanying notes are an integral part of these statements.

G-III APPAREL GROUP, LTD. AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(in thousands, except share and per share amounts)

	THREE MONTHS ENDED APRIL 30, (Unaudited)	
	2004	2003
Net sales	$ 16,521	$ 18,712
Cost of goods sold	14,759	14,358
Gross profit	1,762	4,354
Selling, general and administrative expenses	10,157	8,759
Operating loss	(8,395)	(4,405)
Interest and financing charges, net	73	48
Loss before income tax benefit	(8,468)	(4,453)
Income tax benefit	(3,641)	(1,826)
Net loss	$ (4,827)	$ (2,627)

LOSS PER COMMON SHARE:

Basic and Diluted:

Net loss per common share	$ (0.68)	$ (0.38)
Weighted average number of shares outstanding	7,118,871	6,875,830

The accompanying notes are an integral part of these statements.

G-III APPAREL GROUP, LTD. AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)

	THREE MONTHS ENDED APRIL 30, (Unaudited)	
	2004	2003
Cash flows from operating activities		
Net loss	$ (4,827)	$ (2,627)
Adjustments to reconcile net loss to net cash (used in) provided by operating activities		
Depreciation and amortization	312	322
Changes in operating assets and liabilities:		
Accounts receivable	9,149	7,389
Inventories, net	1,773	(253)
Income taxes, net	(4,041)	(2,352)
Prepaid expenses and other current assets	(1,855)	(1,121)
Other assets	47	(35)
Accounts payable and accrued expenses	(1,131)	(964)
	4,254	2,986
Net cash (used in) provided by operating activities	(573)	359
Cash flows from investing activities		
Capital expenditures	(64)	(223)
Net cash used in investing activities	(64)	(223)
Cash flows from financing activities		
Payments for capital lease obligations	(35)	(28)
Proceeds from exercise of stock options	327	1
Net cash provided by (used in) financing activities	292	(27)
Effect of exchange rate changes on cash and cash equivalents	4	20
Net (decrease) increase in cash and cash equivalents	(341)	129
Cash and cash equivalents at beginning of period	16,072	3,408
Cash and cash equivalents at end of period	$ 15,731	$ 3,537
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net	$ 179	$ 236
Income taxes, net	$ 385	$ 506

The accompanying notes are an integral part of these statements.

G-III APPAREL GROUP, LTD. AND SUBSIDIARIES

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - General Discussion

As used in these financial statements, the term "Company" refers to G-III Apparel Group, Ltd. and its majority-owned subsidiaries. The results for the three month period ended April 30, 2004 are not necessarily indicative of the results expected for the entire fiscal year, given the seasonal nature of the Company's business. The accompanying financial statements included herein are unaudited. In the opinion of management, all adjustments (consisting of only normal recurring adjustments) necessary for a fair presentation of the financial position, results of operations and cash flows for the interim periods presented have been reflected.

The Company consolidates the accounts of all its majority-owned subsidiaries. All material intercompany balances and transactions have been eliminated.

The accompanying financial statements should be read in conjunction with the financial statements and notes included in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission for the year ended January 31, 2004.

Note 2 - Inventories

Inventories consist of:

	APRIL 30, 2004	January 31, 2004
	(in thousands)	
Finished goods	$ 18,995	$ 21,777
Work-in-process	618	125
Raw materials	6,975	6,459
	$ 26,588	$ 28,361

Note 3 - Net Loss per Common Share

Basic net loss per share has been computed using the weighted average number of common shares outstanding during each period. When applicable, diluted income per share amounts are computed using the weighted average number of common shares and potential dilutive common shares, consisting of stock options, outstanding during the period.

Note 4 - Stock-based Compensation

The Company grants stock options for a fixed number of shares to employees and directors with an exercise price equal to or greater than the fair value of the shares at the date of grant. The Company has adopted the disclosure-only provision of Statements of Financial Accounting Standards ("SFAS") No. 123, "Accounting for Stock-Based Compensation," which permits the Company to account for stock option grants in accordance with Accounting Principles Board ("APB") Opinion No. 25, "Accounting for Stock Issued to Employees." Accordingly, the Company recognizes no compensation expense for the stock option grants.

Pro forma disclosures, as required by SFAS No. 148, "Accounting for Stock Based Compensation - Transition and Disclosure," are computed as if the Company recorded compensation expense based on the fair value for stock-based awards at grant date. The following pro forma information includes the effects of these options:

	Three Months ended April 30,	
	2004	2003

	(in thousands, except per share amounts)	
Net loss - as reported	$ (4,827)	$ (2,627)
Deduct: Stock-based employee compensation expense determined under fair value method, net of related tax effects	86	50
Pro forma net loss	$ (4,913)	$ (2,677)
Loss per share:		
Basic and Diluted - as reported	$ (0.68)	$ (0.38)
Basic and Diluted - adjusted	$ (0.69)	$ (0.39)

Note 5 - Notes Payable

The Company's domestic loan agreement, which expires on May 31, 2005, is a collateralized working capital line of credit with six banks that provides for an aggregate maximum line of credit in amounts that range from $45 million to $90 million at specific times during the year. The line of credit provides for maximum direct borrowings ranging from $40 million to $72 million during the year. The unused balance may be used for letters of credit. Amounts available for borrowing are subject to borrowing base formulas and overadvances specified in the agreement. The line of credit includes a requirement that the Company have no loans and acceptances outstanding for 45 consecutive days each year of the lending agreement. The Company met this requirement. There was no loan balance outstanding at either April 30, 2004 or January 31, 2004 under this agreement.

Notes payable represent foreign notes payable by PT Balihides, the Company's Indonesian subsidiary.

Note 6 - Non-recurring Charge

The non-recurring charge associated with the Indonesian manufacturing facility closed in December 2002 is included in "Accrued expenses" on the Consolidated Balance Sheet. The status of the components of the non-recurring charge is as follows:

	Reserve January 31, 2004	Utilized	RESERVE APRIL 30, 2004
	(in thousands)		
Severance	$ 81		$ 81
Accrued expenses and other	431	47	384
	$ 512	$ 47	$ 465

Based on current estimates, management believes that existing accruals are adequate.

Note 7 - Segments

The Company's reportable segments are business units that offer different products and are managed separately. The Company operates in two segments, licensed and non-licensed apparel. The following information is presented for the three-month periods indicated below:

	THREE MONTHS ENDED APRIL 30,			
	2004		2003	
	LICENSED	NON-LICENSED	Licensed	Non-Licensed
Net sales	$ 14,243	$ 2,278	$ 16,352	$ 2,360
Cost of goods sold	11,965	2,794	11,783	2,575
Gross profit (loss)	2,278	(516)	4,569	(215)
Selling, general and administrative	7,395	2,762	6,404	2,355
Operating loss	(5,117)	(3,278)	(1,835)	(2,570)
Interest expense, net	43	30	23	25
Loss before income taxes	$ (5,160)	$ (3,308)	$ (1,858)	$ (2,595)

Item 2 Management's Discussion and Analysis of Financial Condition and Results of Operations.

Unless the context otherwise requires, "G-III", "us", "we" and "our" refer to G-III Apparel Group, Ltd. and its subsidiaries. References to fiscal years refer to the year ended or ending on January 31 of that year.

Statements in this Quarterly Report on Form 10-Q concerning our business outlook or future economic performance; anticipated revenues, expenses or other financial items; product introductions and plans and objectives related thereto; and statements concerning assumptions made or expectations as to any future events, conditions, performance or other matter, are "forward-looking statements" as that term is defined under the Federal securities laws. Forward-looking statements are subject to risks, uncertainties and other factors which could cause actual results to differ materially from those stated in such statements. Such risks, uncertainties and factors include, but are not limited to, reliance on licensed product, reliance on foreign manufacturers, risks of doing business abroad, the nature of the apparel industry, including changing consumer demand and tastes, seasonality, customer acceptance of new products, the impact of competitive products and pricing, dependence on existing management, general economic conditions, as well as other risks detailed in the Company's filings with the Securities and Exchange Commission, including this Quarterly Report on Form 10-Q.

OVERVIEW

G-III designs, manufactures, imports and markets an extensive range of outerwear and sportswear including coats, jackets, pants, skirts and other sportswear items under licensed labels, our own proprietary labels and private retail labels. Our products are distributed through a broad mix of retail partners at a variety of price points. We sell to approximately 3,000 retail customers in the United States, including most major department stores, mass merchants and specialty retail stores.

We operate our business in two segments, licensed apparel and non-licensed apparel. The licensed apparel segment includes sales of apparel brands licensed by us from third parties. The non-licensed apparel segment includes sales of apparel under our own brands and private label brands, as well as commission fee income received on sales that are financed by and shipped directly to our customers.

Since the beginning of fiscal 2005, we have added licenses with NASCAR for active wear and outerwear for men and women, and with World Poker Tour for men's and women's casual sportswear and outerwear. We have also become the men's and women's licensee for The Yard, a branding program launched by the Collegiate Licensing Company dedicated to the tradition and culture of historically black colleges and universities. In addition, we have entered into a two year renewal of our license with the National Football League through March 31, 2007.

RESULTS OF OPERATIONS

Historically, we have our lowest net sales during our first fiscal quarter. Net sales for the three months ended April 30, 2004 decreased to $16.5 million from $18.7 million in the same period last year. Net sales of licensed apparel decreased $2.1 million compared to the same quarter last year, primarily as a result of decreased sales of fashion sports apparel partially offset by increased sales of our Cole Haan products. We expect that sales of fashion sports apparel will continue to decrease in the quarter ending July 31, 2004. Net sales of our non-licensed apparel were comparable for both periods as increased net sales of women's apparel sold under G-III-owned brands were offset by decreased net sales of men's apparel sold under G-III-owned brands.

Gross profit decreased to $1.8 million, or 10.7% of net sales, for the three month period ended April 30, 2004 from $4.4 million, or 23.3% of net sales, in the same period last year. Gross profit as a percentage of net sales decreased primarily due to less regular priced shipments and increased clearance activity in fashion sports apparel. The decrease in the gross profit percentage for sales of licensed apparel from 27.9% in the prior period to 16.0% in the current period was the result primarily of this clearance activity. The negative gross profit in our non-licensed segment resulted from the sale of products at a greater discount from cost this quarter compared to the same period last year.

Selling, general and administrative expenses increased to $10.2 million in the three-month period ended April 30, 2004 from $8.8 million in the same period last year. The increase is primarily the result of higher personnel expenses ($783,000), outside warehousing expenses ($400,000) and advertising and promotional expenses ($249,000), partially offset by a decrease in sales commissions ($324,000). Personnel expenses increased primarily due to an increase in the number of employees hired to support the expansion of our fashion sports apparel business last year and growth in our Cole Haan divisions. With the reduction in our fashion sports apparel business this year, we expect to utilize these employees in our new license programs for NASCAR, World Poker Tour, and The Yard. Outside warehousing increased during the quarter due to a higher number of units being shipped from third party warehouses. Advertising and promotional expenses increased primarily due to higher trade show and in-store promotional costs. The decrease in sales commissions is a result of the decrease in sales of fashion sports apparel which is primarily sold by independent sales representatives.

Interest and finance charges, net for the three-month period ended April 30, 2004 was $73,000 compared to $48,000 for the comparable period last year.

Income tax benefit of $3.6 million reflects an estimated effective tax rate of 43.0% for the three months ended April 30, 2004 compared to an income tax benefit of $1.8 million which reflected a 41.0% effective tax rate in the comparable period last year. The estimated effective tax rate in the three-month period ended April 30, 2004 reflects higher anticipated state and local income taxes.

LIQUIDITY AND CAPITAL RESOURCES

Our loan agreement, which expires on May 31, 2005, is a collateralized working capital line of credit with six banks that provides for a maximum line of credit in amounts that range from $45 million to $90 million at specific times during the year. The line of credit provides for maximum direct borrowings ranging from $40 million to $72 million during the year. The unused balance may be used for letters of credit. Amounts available for borrowing are subject to borrowing base formulas and over-advances specified in the agreement. The loan agreement also includes a requirement that we have no loans outstanding for 45 consecutive days during each year of the agreement.

Direct borrowings under the line of credit bear interest at our option at the prevailing prime rate (4.0% at June 1, 2004) or LIBOR plus 225 basis points (3.4% as of June 1, 2004). Our assets collateralize all borrowings. The loan agreement requires us, among other covenants, to maintain specified earnings and tangible net worth levels, and prohibits the payment of cash dividends. We were in compliance with all debt covenants as of April 30, 2004.

The amount borrowed under the line of credit varies based on our seasonal requirements. As of April 30, 2004, we had open letters of credit of approximately $13.4 million compared to $17.1 million as of April 30, 2003. There were no direct borrowings under the line of credit for either period.

For the period ended April 30, 2004, we incurred no direct borrowings. We had cash and cash equivalents of $15.7 million as of April 30, 2004. We used $573,000 of cash in operating activities resulting primarily from our net loss of $4.8 million, income tax benefit of $4.0 million, increase in prepaid expenses of $1.9 million and a decrease in accounts payable and accrued expenses of $1.1 million, which more than offset a decrease of $9.1 million in accounts receivable and $1.8 million in inventories. Cash flows generated by financing activities were primarily from the exercise of stock options in the amount of $327,000. Capital expenditures were not significant.

CRITICAL ACCOUNTING POLICIES

Our discussion of results of operations and financial condition relies on our consolidated financial statements that are prepared based on certain critical accounting policies that require management to make judgments and estimates that are subject to varying degrees of uncertainty. We believe that investors need to be aware of these policies and how they impact our financial statements as a whole, as well as our related discussion and analysis presented herein. While we believe that these accounting policies are based on sound measurement criteria, actual future events can and often do result in outcomes that can be materially different from these estimates or forecasts. The accounting policies and related risks described in our Annual Report on Form 10-K for the year ended January 31, 2004 are those that depend most heavily on these judgments and estimates. As of April 30, 2004, there have been no material changes to any of these critical accounting policies.

EFFECT OF RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In January 2003, the Financial Accounting Standards Board ("FASB") issued Interpretation No. 46, ("FIN 46"), "Consolidation of Variable Interest Entities." FIN 46 requires an investor with a majority of the variable interests (primary beneficiary) in a variable interest entity ("VIE") to consolidate the entity and also requires majority and significant variable interest investors to provide certain disclosures. A VIE is an entity in which the voting equity investors do not have a controlling interest, or the equity investment at risk is insufficient to finance the entity's activities without receiving additional subordinated financial support from other parties. In December 2003, the FASB deferred the effective date of FIN 46 for certain variable interest entities (i.e. non-special purpose entities) until the first interim or annual period ending March 31, 2004. The adoption of the provisions of FIN 46 did not have any effect on our consolidated results of operations or financial position for the quarter ended April 30, 2004.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

There are no material changes to the disclosure made with respect to these matters in our Annual Report on Form 10-K for the year ended January 31, 2004.

ITEM 4. CONTROLS AND PROCEDURES

As of the end of the period covered by this report, our management, including the Chief Executive Officer and Chief Financial Officer, carried out an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures. Based on that evaluation, the Company's Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are effective in alerting them to material information, on a timely basis, required to be included in our periodic SEC filings. During our last fiscal quarter, there were no changes in our internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

Exhibits:

31.1 Certification by Morris Goldfarb, Chief Executive Officer of G-III Apparel Group, Ltd., pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

31.2 Certification by Wayne S. Miller, Chief Financial Officer of G-III Apparel Group, Ltd., pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

32.1 Certification by Morris Goldfarb, Chief Executive Officer of G-III Apparel Group, Ltd., pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2004.

32.2 Certification by Wayne S. Miller, Chief Financial Officer of G-III Apparel Group, Ltd., pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, in connection with G-III Apparel Group, Ltd.'s Quarterly Report on Form 10-Q for the quarter ended April 30, 2004.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

G-III APPAREL GROUP, LTD.
(Registrant)

Date: June 8, 2004

By: /s/ Morris Goldfarb
Morris Goldfarb
Chief Executive Officer

Date: June 8, 2004

By: /s/ Wayne Miller
Wayne S. Miller
Chief Financial Officer

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Morris Goldfarb, certify that:

1. I have reviewed this quarterly report on Form 10-Q of G-III Apparel Group, Ltd.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 8, 2004

/s/ Morris Goldfarb

Morris Goldfarb
Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Wayne S. Miller, certify that:

1. I have reviewed this quarterly report on Form 10-Q of G-III Apparel Group, Ltd.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared.

   b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   c) Disclosed in this report any changes in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting, and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant`s auditors and the audit committee of the registrant's board of directors:

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 8, 2004

/s/ Wayne Miller

Wayne S. Miller
Chief Financial Officer

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of G-III Apparel Group, Ltd. (the "Company") on Form 10-Q for the quarterly period ended April 30, 2004, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Morris Goldfarb, Chief Executive Officer of the Company, hereby certify that, to my knowledge, (a) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and (b) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Morris Goldfarb

Morris Goldfarb
Chief Executive Officer

Date: June 8, 2004

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of G-III Apparel Group, Ltd. (the "Company") on Form 10-Q for the quarterly period ended April 30, 2004, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Wayne Miller, Chief Financial Officer of the Company, hereby certify that, to my knowledge, (a) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and (b) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Wayne Miller

Wayne S. Miller
Chief Financial Officer

Date: June 8, 2004

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.