



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

DIVISION OF
CORPORATION FINANCE

September 16, 2025

Randy Greben
Chief Financial Officer
Fossil Group, Inc.
901 S. Central Expressway
Richardson, Texas 75080

Re: Fossil Group, Inc.
Registration Statement on Form S-4
Filed September 9, 2025
File No. 333-290141

Dear Randy Greben:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Frank Adams, Esq.