



DIVISION OF  
CORPORATION FINANCE

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

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.