

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 29, 2007

Via U.S. mail and facsimile

Mr. Russell Greenberg Executive Vice President and Chief Financial Officer Inter Parfums, Inc. 551 Fifth Avenue New York, NY 10176

> RE: Form 10-K for the fiscal year ended December 31, 2006 Form 10-Q for the quarter ended March 31, 2007

> > File No. 0-16469

Dear Mr. Greenberg:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief