



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

**VIA FACSIMILE AND U.S. MAIL**

September 24, 2009

Russell Greenberg  
Chief Financial Officer  
Inter Parfums, Inc.  
551 Fifth Avenue  
New York, New York 10176

**RE: Inter Parfums, Inc.  
Forms 10-K & 10-K/A for Fiscal Year Ended December 31, 2008  
Forms 10-Q for Fiscal Quarters Ended March 31, 2009 and  
June 30, 2009  
File No. 0-16469**

Dear Mr. Greenberg:

We have reviewed your response letter dated September 11, 2009 and have the following comments. Where indicated, we think you should revise your disclosures in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the phone numbers listed below.

**FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2008**

**General**

1. Where a comment below requests additional disclosures or other revisions to be made, these revisions should be included in your future filings, including your interim filings if applicable.

**Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operation, page 29**

**Discussion of Critical Accounting Policies – Equipment and Other Long-Lived Assets, page 34**

2. We have read your response to comment two from our letter dated August 13, 2009. We note that you are using the estimated cost to Lavin to repurchase the Lavin brand names

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and trademarks as the estimated residual value for these assets. Based on your response, however, it is unclear that Lavin has an obligation, or has made a commitment, to repurchase these assets in 2025. With reference to paragraph 13 of SFAS 142, help us to understand how you overcame the presumption that the residual value of an intangible asset is zero.

\* \* \* \*

Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Dietrich King, Attorney, at (202) 551-3338 or, in his absence, Craig Slivka, Special Counsel, at (202) 551-3729 if you have any questions regarding legal matters. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief