



DIVISION OF
CORPORATION FINANCE

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

December 16, 2010

Mr. Russell Greenberg
Executive VP, CFO and Principal Accounting Officer
Inter Parfums, Inc.
551 Fifth Avenue
New York, NY 10176

RE: Inter Parfums, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Forms 10-Q for the Fiscal Quarters ended March 31, 2010, June 30,
2010 and September 30, 2010
File No. 0-16469

Dear Mr. Greenberg:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief