

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

Mail Stop 3561

September 26, 2017

Mr. Dennis R. Secor Executive Vice President, Chief Financial Officer and Treasurer Fossil Group, Inc. 901 S. Central Expressway Richardson, TX 75080

Re: Fossil Group, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2016

Filed March 1, 2017 File No. 0-19848

Dear Mr. Secor:

We have completed our review of your filing. 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.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products