



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2019

Russell Greenberg  
Chief Financial Officer  
INTER PARFUMS INC  
551 Fifth Avenue  
New York, New York 10176

**Re: INTER PARFUMS INC**  
**Form 10-K for the year ended December 31, 2018**  
**Filed on March 1, 2019**  
**File No. 000-16469**

Dear Mr. Greenberg:

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,

Division of Corporation Finance  
Office of Life Sciences