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January 12, 2006

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington D.C. 20210

Re: Alternative Method of Compliance under DOL Reg. Section 2520.104-23 for Certain
Guess?, Inc. Top Hat Plans

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23).

Guess?, Inc., a Delaware corporation (the "Company"), maintains the following unfunded pension plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the Guess?, Inc. Supplemental Executive Retirement Plan (the "SERP") and the Guess?, Inc. Nonqualified Deferred Compensation Plan (the "DCP").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

Guess?, Inc.
1444 South Alameda Street
Los Angeles, California 90021

2. Employer Identification No.

95-3679695

3. Number of Participants.

Currently, there are three employee participants in the SERP and 31 participants in the DCP, 30 of which are employees of the Company and one is a director of the Company.

4. Documents.

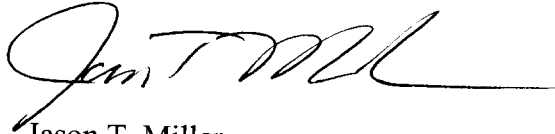
With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section

104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason T. Miller". The signature is fluid and cursive, with a long horizontal stroke at the end.

Jason T. Miller
Assistant General Counsel
Guess?, Inc.
(213) 765-3630
jmillier@guess.com

cc: Chris West (Clark Consulting)

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