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INTER PARFUMS INC Form 8-K October 26, 2010

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

October 26, 2010

Inter Parfums, Inc.

(Exact name of Registrant as specified in its charter)

<u>Delaware</u> <u>**0-16469**</u> <u>13-3275609</u> (State or other jurisdiction of incorporation or organization) Commission

File Number (I.R.S. Employer

Identification No.)

551 Fifth Avenue, New York, New York 10176

(Address of Principal Executive Offices)

212. 983.2640

(Registrant's Telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions (see General Instruction A.2 below):

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting Material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

Certain portions of our press release dated October 26, 2010, a copy of which is annexed hereto as Exhibit no. 99.1, are incorporated by reference herein and are filed pursuant to this Item 2.02. They are as follows:

- Certain portions of the 1st paragraph relating to net sales for the third quarter and the nine month period ended September 30, 2010
- The 2nd paragraph consisting of the table relating to net sales of European operations and United States operations for the third quarter and the nine month period ended September 30, 2010
- The 3rd paragraph relating to net sales of European operations for the third quarter and the nine month period ended September 30, 2010
- The first sentence of the 4th paragraph relating to inventory shortfalls of United States operations for the third quarter ended September 30, 2010

Item 7.01. Regulation FD Disclosure.

Certain portions of our press release dated October 26, 2010, a copy of which is annexed hereto as Exhibit no. 99.1, are incorporated by reference herein, and are filed pursuant to this Item 7.01 and Regulation FD. They are as follows:

- The last sentence of the 1st paragraph relating to plans to release operating results for the third quarter ended September 30, 2010
- The second sentence of the 4th paragraph relating to expected shipments for United States operations for the 4th quarter of 2010 and the third sentence of the 4th paragraph relating to anticipated favorable comparison for United States operations for the 4th quarter
- The 5th paragraph relating to 2010 guidance
- The 7th paragraph relating to forward looking information
- The balance of such press release not otherwise incorporated by reference in Item 2.02

Item 9.01 Financial Statements and Exhibits.

99.1 Our press release dated October 26, 2010.

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SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused and authorized this report to be signed on its behalf by the undersigned.

Dated: October 26, 2010

Inter Parfums, Inc.

By: /s/ Russell Greenberg

Russell Greenberg, Executive Vice President