

Mail Stop 3561

April 23, 2008

Mr. Ralph Lauren, Chairman and CEO  
Polo Ralph Lauren Corporation  
650 Madison Avenue  
New York, New York 10022

**Re: Polo Ralph Lauren Corporation  
Form 10-K for Fiscal Year Ended  
March 31, 2007  
Filed May 30, 2007  
File No. 001-13057**

Dear Mr. Lauren:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director