



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

May 15, 2006

By U.S. Mail

Mr. Michael F. Devine, III
Senior Vice President and Chief Financial Officer
Coach, Inc.
516 West 34th Street
New York, NY 10001

Re: Coach, Inc.
Form 10-K for the Fiscal Year Ended July 2, 2005
Filed September 9, 2005
Form 10-Q for the Quarter Ended December 31, 2005
Filed February 9, 2006
File 1-16153

Dear Mr. Devine:

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

Sincerely,

William Choi
Branch Chief