



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2020

Brian Satenstein  
Corporate Controller  
Tapestry, Inc.  
10 Hudson Yards  
New York, NY 10001

**Re: Tapestry, Inc.**  
**Form 10-K for the Fiscal Year Ended June 29, 2019**  
**Filed August 15, 2019**  
**File No. 001-16153**

Dear Mr. Satenstein:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended June 29, 2019

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 29

1. Your narrative of the year-to-year fluctuations, in the summary and segment performance sections, consistently use the phrase "excluding non-GAAP charges" to refer to the expenses incurred for ERP implementation, integration and acquisition, and the impact of the tax legislation that you excluded as adjustments in your GAAP to Non-GAAP reconciliation. It appears to us that your use of this phrase may be confusing to an investor since the items you are excluding are not non-GAAP charges, but rather certain significant items affecting the comparability of your results of operations. Please revise future filings to eliminate the use of the term "non-GAAP charges" where you discuss the results of operations between periods, and characterize the nature of such charges differently.

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.

Brian Satenstein  
Tapestry, Inc.  
January 31, 2020  
Page 2

You may contact Dale Welcome at 202-551-3865 or John Cash at 202-551-3768 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing