



DIVISION OF  
CORPORATION FINANCE

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

February 14, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing