



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 6, 2015

Via E-mail

John D. Idol
Chairman and Chief Executive Officer
Michael Kors Holdings Ltd.
33 Kingsway
London, United Kingdom
WC2B 6UF

**Re: Michael Kors Holdings Ltd.
Form 10-K for Fiscal Year Ended March 28, 2015
Filed May 27, 2015
File No. 001-35368
Definitive Proxy Statement on Schedule 14A
Filed June 16, 2015
File No. 001-35368**

Dear Mr. Idol:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Mining

cc: Krista A. McDonough
Vice President, Deputy General Counsel