



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 14, 2016

Via E-mail

Thomas Linko  
Chief Financial Officer  
Kate Spade & Company  
2 Park Avenue  
New York, NY 10016

**Re: Kate Spade & Company  
Form 8-K Dated August 3, 2016  
Filed August 3, 2016  
File No. 1-10689**

Dear Mr. Linko:

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,

/s/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining