

December 4, 2007

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Jeffrey B. Swartz
Chairman and Chief Executive Officer
The Timberland Company.
200 Domain Drive
Stratham, New Hampshire 03885

**Re: The Timberland Company
Form 10-K/A for the Fiscal Year Ended December 31, 2006
Filed June 27, 2007
File No. 1-9548**

Dear Mr. Swartz:

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

Sincerely,

Michael Moran
Accounting Branch Chief