



DIVISION OF
CORPORATION FINANCE

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

July 19, 2010

via U.S. mail and facsimile

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

RE: The Timberland Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
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,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services