

Mail Stop 4561
via fax (212) 606-7132

August 31, 2009

William S. Sheridan
Executive Vice President and Chief Financial Officer
Sotheby's
1334 York Avenue
New York, NY 10021

Re: Sotheby's
Form 10-K For The Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File No. 001-09750

Dear Mr. Sheridan:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief