



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

March 15, 2010

Walker Boyd, Group Finance Director  
Signet Jewelers Limited  
Clarendon House  
2 Church Street  
Hamilton HM11  
Bermuda

**Re: Signet Jewelers Limited**  
**Form 20-F for Fiscal Year Ended January 31, 2009**  
**Filed April 1, 2009**  
**File No. 001-32349**

Dear Mr. Boyd:

We have completed our review of your Form 20-F for the fiscal year ended January 31, 2009 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director