



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2019

Joan Hilson  
Chief Financial Officer  
Signet Jewelers Limited  
Clarendon House  
2 Church Street  
Hamilton HM11  
Bermuda

**Re: Signet Jewelers Limited**  
**Form 10-K for the Fiscal year Ended February 2, 2019**  
**Filed April 3, 2019**  
**Form 10-Q for the Quarterly Period Ended August 3, 2019**  
**Filed August 3, 2019**  
**Correspondence filed September 25, 2019**  
**File No. 001-32349**

Dear Ms. Hilson:

We have reviewed your September 25, 2019 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 12, 2019 letter.

Form 10-Q for the Quarterly Period Ended August 3, 2019

Notes to the Consolidated Financial Statements

14. Goodwill and intangibles, page 20

1. We reviewed your response to comment 4. With respect to the impact of the error on the current year we note qualitatively you do not expect it to be material to your profitability or trends in 2020. Please explain why the error is quantitatively immaterial to the current year in light of your guidance.

Joan Hilson  
Signet Jewelers Limited  
October 10, 2019  
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You may contact Scott Stringer at 202-551-3342, or me, Bill Thompson, at 202-551-3344 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services