



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

February 24, 2009

Mr. Michael J. Kowalski
Chairman and Chief Executive Officer
Tiffany & Co.
727 Fifth Avenue
New York, NY 10022

**Re: Tiffany & Co.
Form 10-K for Fiscal Year Ended January 31, 2008
Filed March 28, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 10, 2008
Form 10-Q for Fiscal Quarter Ended April 30, 2008
Filed June 3, 2008
File No. 1-9494**

Dear Mr. Kowalski:

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

Sincerely,

/s/ Andrew Mew

Andrew Mew
Accounting Branch Chief