

**Mail Stop 3561**

February 11, 2009

By Facsimile and U.S. Mail

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

**Re: Tiffany & Co.  
Form 10-K for the Fiscal Year Ended January 31, 2008  
Filed March 28, 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,

H. Christopher Owings  
Assistant Director