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TIFFANY & CO.  
15 SYLVAN WAY  
PARSIPPANY, NEW JERSEY 07054-3893  
978-254-7000

August 14, 2002

RECEIVED  
OFFICE OF THE SECRETARY

AUG 14 2002

Via Facsimile (202-824-5090 and Federal Express

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Streets, N.W.  
Washington, DC 20549-0609

Re: File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to  
Section 21(a)(1) of the Securities and Exchange Act of 1934  
Our Ref: SC.02.2

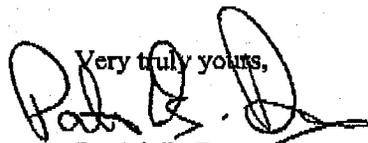
Dear Secretary Katz:

On behalf of the Principal Executive Officer and the Principal Financial Officer of Tiffany & Co. pursuant to the Securities and Exchange Commission Order No. 4-460 dated June 27, 2002, accompanying are the following documents in the form prescribed in Exhibit A of such order:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please acknowledge receipt of this letter and the enclosed statements by stamping the enclosed copy of this cover letter and the enclosed copy of each statement and return them to me in the self-addressed stamped envelope provided.

If you have any questions or comments, please do not hesitate to contact the undersigned at 212-230-5320.

Very truly yours,  


Patrick B. Dorsey  
Senior Vice President, Secretary  
and General Counsel

Enclosures:

1. One copy of this letter
2. One original and one copy of Statement Under Oath of CEO, Michael J. Kowalski
3. One original and one copy of Statement Under Oath of CFO, James N. Fernandez
4. S.A.S.E

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
File No. 4-460

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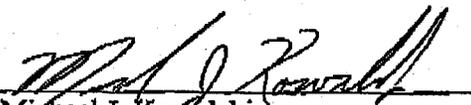
AUG 14 2002

TIFFANY & CO.  
(Registrant - Commission File No. 1-9494)

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND  
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND  
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Michael J. Kowalski, principal executive officer of Tiffany & Co., state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Tiffany & Co., and, except as corrected or supplemented in a subsequent report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Tiffany & Co.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for the fiscal year ended January 31, 2002 of Tiffany & Co.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Tiffany & Co. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
Michael J. Kowalski  
August 14, 2002

Subscribed and sworn to  
before me this 14 day of  
August 2002.

  
Notary Public  
My Commission Expires: \_\_\_\_\_  
MARIE CORBY  
Notary Public - New Jersey  
My Commission Expires  
July 29, 2006