

December 4, 2007

**Mail Stop 3561**

By Facsimile and U.S. Mail

Mr. Jeffrey B. Swartz  
Chairman and Chief Executive Officer  
The Timberland Company.  
200 Domain Drive  
Stratham, New Hampshire 03885

**Re: The Timberland Company  
Form 10-K/A for the Fiscal Year Ended December 31, 2006  
Filed June 27, 2007  
File No. 1-9548**

Dear Mr. Swartz:

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

Sincerely,

Michael Moran  
Accounting Branch Chief