



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2010

via U.S. mail and facsimile

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

**RE: The Timberland Company  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
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,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services