



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

June 1, 2017

Michael Goss  
Chief Financial Officer  
Sotheby's  
1334 York Avenue  
New York, NY 10021

**Re: Sotheby's  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 001-09750**

Dear Mr. Goss:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services