



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2015

Via E-mail

Michele L. Santana  
Chief Financial Officer  
Signet Jewelers Limited  
Clarendon House  
2 Church Street  
Hamilton JM11  
Bermuda

**Re: Signet Jewelers Limited  
Form 10-K for the Fiscal Year Ended February 1, 2014  
Filed March 27, 2014  
File No. 1-32349**

Dear Ms. Santana:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief

cc: Mark Jenkins  
Chief Governance Officer & Corporate Secretary