

Mail Stop 3561

March 19, 2008

Michael J. Kowalski
Chairman and Chief Executive Officer
Tiffany & Co.
727 Fifth Avenue
New York, New York 10022

**Re: Form 10-K for Fiscal Year Ended January 31, 2007
Filed March 30, 2007
Definitive Proxy Statement on Schedule 14A
Filed April 12, 2007
Form 10-Q for the Fiscal Quarter Ended April 30, 2007
Filed June 4, 2007
Form 10-Q for the Fiscal Quarter Ended July 31, 2007
Filed August 30, 2007
Form 10-Q for the Fiscal Quarter Ended October 31, 2007
Filed November 30, 2007
File No. 1-9494**

Dear Mr. Kowalski:

We have completed our review of your Form 10-K for the fiscal year ended January 31, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director