



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

July 20, 2007

Mr. Michael F. Devine, III
Senior Vice President and Chief Financial Officer
Coach, Inc.
516 West 34th Street
New York, NY 10001

Re: Coach, Inc.
Form 10-K for the Fiscal Year Ended July 1, 2006
Filed August 25, 2006
Form 10-Q for the Quarter Ended March 31, 2007
Filed May 4, 2007
Response letter dated July 11, 2007
File 1-16153

Dear Mr. Devine:

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

Sincerely,

William Choi
Branch Chief