

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

OMB APPROVAL
OMB NUMBER: 3235-0104
EXPIRES: December 31, 2001
ESTIMATED AVERAGE BURDEN HOURS PER RESPONSE..... 0.5

INITIAL STATEMENT OF  
BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940

1. Name and Address of Reporting Person

Frankfort	Lew	
(Last)	(First)	(Middle)
c/o Coach, Inc.	516 West 34th Street	
	(Street)	
New York	NY	10001
(City)	(State)	(Zip)

2. Date of Event Requiring Statement (Month/Day/Year)  
on or about October 4, 2000 (effectiveness of registration)

3. I.R.S. Identification Number of Reporting Person, if an entity (voluntary)

4. Issuer Name and Ticker or Trading Symbol  
Coach, Inc. COH

5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  
 Director  
 10% Owner  
 Officer (give title below)  
 Other (specify title below)  
 Chairman, Chief Executive Officer and Director

6. If Amendment, Date of Original (Month/Day/Year)

7. Individual or Joint/Group Filing (Check Applicable Line)  
 Form filed by One Reporting Person  
 Form filed by More than One Reporting Person

TABLE I - NON-DERIVATIVE SECURITIES BENEFICIALLY OWNED

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Ownership (Instr. 5)

No securities of Common Stock of Coach, Inc. are beneficially owned

TABLE II - DERIVATIVE SECURITIES BENEFICIALLY OWNED  
(E.G., PUTS, CALLS, WARRANTS, OPTIONS, CONVERTIBLE SECURITIES)

1. Title of Derivative Security (Instr. 4)  
None

2. Date Exercisable and Expiration Date (Month/Day/Year)  
 N/A Date Exercisable N/A Expiration Date

3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)

N/A  
Title

N/A  
Amount or Number of Shares

-----  
4. Conversion or Exercise Price of Derivative Security  
N/A  
-----

5. Ownership Form of Derivative Security: Direct(D) or Indirect(I)  
(Instr. 5)  
N/A  
-----

6. Nature of Indirect Beneficial Ownership (Instr. 5)  
N/A  
-----

=====

EXPLANATION OF RESPONSES:

/s/ Lew Frankfort

October 1, 2000

-----  
Lew Frankfort

-----  
DATE

\*\* SIGNATURE OF REPORTING PERSON

-----  
\*\* INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACTS CONSTITUTE FEDERAL  
CRIMINAL VIOLATIONS. SEE 18 U.S.C. 1001 AND 15 U.S.C. 78ff(a).

NOTE: FILE THREE COPIES OF THIS FORM, ONE OF WHICH MUST BE MANUALLY  
SIGNED. IF SPACE IS INSUFFICIENT, SEE INSTRUCTION 6 FOR PROCEDURE.

POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION  
CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM  
DISPLAYS A CURRENTLY VALID OMB NUMBER.  
=====