



**Correspondence Document**

November 15, 2013

**Via EDGAR**

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and Mining  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Coach, Inc.  
Form 10-K for the Fiscal Year Ended June 29, 2013  
Filed August 22, 2013  
File No. 001-16153**

Dear Ms. Jenkins:

Pursuant to our telephone call today regarding the staff (the "Staff") of the U.S. Securities and Exchange Commission's (the "Commission") November 7, 2013 letter (the "Letter") to Coach, Inc. (the "Company") setting forth the Commission's comments to the Company's Form 10-K for the fiscal year ended June 29, 2013, this letter serves to confirm the Staff's agreement that the Company shall have until November 27, 2013 to file its response to the Letter.

Thank you for your assistance in this matter. If you should have any questions on the foregoing, please call the undersigned at (212) 615-2436.

Sincerely,

/s/ David E. Howard

David E. Howard  
Associate General Counsel and  
Assistant Corporate Secretary

cc:

Jane Nielsen, Executive Vice President and Chief Financial Officer, Coach, Inc.  
Melinda Brown, Senior Vice President and Controller, Coach, Inc.

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