

Coach, Inc.  
516 W. 34th Street  
New York, NY 10001

October 15, 2009

BY EDGAR

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Request by Coach Inc. ("Registrant")  
for Withdrawal of Form S-3 (File No. 333-162454)

To whom it may concern:

Please accept this withdrawal request on behalf of Registrant. The relevant details concerning this request are as follows:

- o Name and CIK of Registrant: Coach, Inc., 0001116132.
- o Accession number of filing that is the subject of the request:  
0001157523-09-006872

The Registrant is requesting the withdrawal of the Registration Statement because it was filed using an incorrect submission header which identified it as a Registration Statement on Form S-3 rather than a Registration Statement on Form S-3D.

A new Registration Statement on Form S-3D for the above captioned filing will be made under a separate Accession number. If you should have any questions regarding this request, please do not hesitate to contact the undersigned at 212-615-2002.

Very truly yours,

/s/ Daniel J. Ross  
Daniel J. Ross