



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 15, 2006

By U.S. Mail

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

**Re: Coach, Inc.**  
**Form 10-K for the Fiscal Year Ended July 2, 2005**  
**Filed September 9, 2005**  
**Form 10-Q for the Quarter Ended December 31, 2005**  
**Filed February 9, 2006**  
**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