



DIVISION OF
CORPORATION FINANCE

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

February 25, 2011

Mr. Todd Kahn, Senior Vice President and General Counsel
Coach, Inc.
516 West 34th Street
New York, New York 10001

**Re: Coach, Inc.
Form 10-K
Filed August 25, 2010
File No. 001-16153**

Dear Mr. Kahn:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director