

Mail Stop 3561

December 23, 2009

Mr. Michael F. Devine, III
Chief Financial Officer
Coach, Inc.
516 W 34th Street
New York, NY 10001

**Re: Coach, Inc.
Form 10-K for Fiscal Year Ended June 27, 2009
File No. 001-16153**

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,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services