



**Correspondence Document**

December 6, 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  
Response dated November 22, 2013  
File No. 001-16153**

Dear Ms. Jenkins:

On behalf of Coach, Inc. (the "Company"), this letter is to respectfully request an extension to respond to the comment letter from the staff (the "Staff") of the U.S. Securities and Exchange Commission dated November 27, 2013, as discussed with the Staff on December 6, 2013. The Company is committed to responding promptly and intends to provide a response to the Staff no later than December 27, 2013.

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:

Mr. Rufus Decker, Division of Corporation Finance, Securities and Exchange Commission  
Mr. James Giugliano, Division of Corporation Finance, Securities and Exchange Commission  
Jane Nielsen, Executive Vice President and Chief Financial Officer, Coach, Inc.  
Melinda Brown, Senior Vice President and Controller, Coach, Inc.

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