

TIFFANY & CO.
600 MADISON AVENUE
NEW YORK, NEW YORK 10022
212-755-8000

MICHAEL J. KOWALSKI
CHAIRMAN AND
CHIEF EXECUTIVE OFFICER

April 8, 2011

H.E. Ban Ki-moon
Secretary-General
United Nations
New York, NY 10017
USA

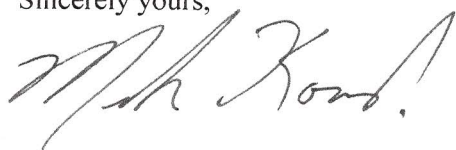
Dear Mr. Secretary-General,

Tiffany & Co. has a long history of Corporate Responsibility by being a leader within our industry in the advancement of responsible mining and other CSR matters material to our business. I am pleased to confirm that Tiffany & Co. supports the ten principles of the Global Compact with respect to human rights, labor, environment and anti-corruption. With this communication, we express our intent to continue to advance those principles within our sphere of influence.

We are committed to making the Global Compact and its principles part of the strategy, culture and day-to-day operations of our company, and engaging in collaborative projects which advance the broader development goals of the United Nations. Tiffany & Co. will make a clear statement of this commitment to our stakeholders and the general public.

We recognize that a key requirement for participation in the Global Compact is the annual submission of a Communication on Progress (COP) that describes our company's efforts to implement the ten principles. We support public accountability and transparency, and therefore commit to report on progress within one year of joining the Global Compact, and annually thereafter according to the Global Compact COP policy.

Sincerely yours,



Michael J. Kowalski

cc: Anisa Kamadoli Costa