

Registration No. 333-

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
Tiffany & Co.

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, par value \$0.01	2,500,000	\$ 41.33	\$ 103,325,000	\$5,765.54

- (1) 2,500,000
shares to be
issued pursuant
to the grant or
exercise of
awards under
the Registrant's
2005 Employee
Incentive Plan.
 - (2) Determined in
accordance with
Rule 457(c) and
Rule 457(h), the
registration fee
calculation on
these shares is
based on the
average of the
high and low
prices of the
Registrant's
common stock,
par value \$0.01
per share, on
November 19,
2009, as
reported by the
New York
Stock
Exchange,
which was
\$41.33.
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INTRODUCTION

This Registration Statement on Form S-8 is filed by Tiffany & Co., a Delaware corporation (the "Company" or the Registrant), to register an additional 2,500,000 shares of the Registrant's common stock, par value \$0.01 per share (the Common Stock), to be issued under the Registrant's 2005 Employee Incentive Plan (the Plan). The Company previously filed a Form S-8 (File No. 333-132947) registering 11,000,000 shares of Common Stock under the Plan on April 3, 2006.

At the Annual Meeting of Stockholders of the Company, held on May 21, 2009 (the Annual Meeting), the Company's stockholders approved an amendment to the Plan to increase the number of shares of Common Stock authorized to be issued under the Plan by 2,500,000 to a total of 13,500,000 shares. The amendment is described in the Registrant's definitive proxy materials for the Annual Meeting, which were filed with the Securities and Exchange Commission on April 9, 2009.

In accordance with General Instruction E of Form S-8, the contents of the Registrant's Registration Statement on Form S-8, Registration No. 333-132947, are incorporated herein by reference, and the information required by Part II is omitted.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information required in Part I of this Registration Statement is included in the prospectus for the Plan that is not filed as part of this Registration Statement pursuant to the Note to Part I of Form S-8.

[SIGNATURES ON THE NEXT PAGE]

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York and State of New York on this 25th day of November, 2009.

TIFFANY & CO.

By: /s/ Michael J. Kowalski
Michael J. Kowalski
Chairman of the Board and Chief Executive
Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints MICHAEL J. KOWALSKI, JAMES N. FERNANDEZ and PATRICK B. DORSEY his true and lawful attorneys-in-fact and agents, each acting alone, with full powers of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign this Registration Statement and any or all amendments to the Registration Statement, including pre-effective and post-effective amendments, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do, and hereby ratifies and confirms all his said attorneys-in-fact and agents, each acting alone, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Michael J. Kowalski	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	November 25, 2009
Michael J. Kowalski	(Director)	
/s/ James N. Fernandez	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	November 25, 2009
James N. Fernandez		

Signature	Title	Date
/s/ Henry Iglesias Henry Iglesias	Vice President Controller (Principal Accounting Officer)	November 25, 2009
/s/ Rose Marie Bravo Rose Marie Bravo	Director	November 25, 2009
/s/ Gary E. Costley Gary E. Costley	Director	November 25, 2009
/s/ Lawrence K. Fish Lawrence K. Fish	Director	November 25, 2009
/s/ Abby F. Kohnstamm Abby F. Kohnstamm	Director	November 25, 2009
/s/ Charles K. Marquis Charles K. Marquis	Director	November 25, 2009
/s/ Peter W. May Peter W. May	Director	November 25, 2009
/s/ J. Thomas Presby J. Thomas Presby	Director	November 25, 2009
/s/ William A. Shutzer William A. Shutzer	Director	November 25, 2009

EXHIBIT INDEX

Exhibit No.	Description
5.1	Opinion of Patrick B. Dorsey, Esq., Senior Vice President, General Counsel and Secretary of Tiffany & Co.
23.1	Consent of Independent Registered Public Accounting Firm
23.2	Consent of Counsel (included in Exhibit 5.1)
24.1	Power of Attorney (included on signature page of this Registration Statement)