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TIFFANY & CO
Form 11-K
July 21, 2008

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

FORM 11-K

(Mark One) :

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the fiscal year ended January 31, 2008.

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the transition period from _____ to _____

Commission file number 1-9494

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

Tiffany & Co.
727 Fifth Avenue
New York, NY 10022
(212) 755-8000

TIFFANY & CO.
EMPLOYEE PROFIT SHARING AND RETIREMENT SAVINGS PLAN

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* All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Trustees and Participants of
Tiffany & Co. Employee Profit Sharing
and Retirement Savings Plan

We have audited the accompanying statement of net assets available for benefits of Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan (the "Plan") as of January 31, 2008, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall

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financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan as of January 31, 2008, and the changes in its net assets available for benefits for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the 2008 basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis and is not a required part of the 2008 basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the 2008 basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the 2008 basic financial statements taken as a whole.

/s/ J.H. Cohn LLP
Roseland, New Jersey
July 17, 2008

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Participants and Administrator of the Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan:

In our opinion, the accompanying statement of net assets available for benefits presents fairly, in all material respects, the net assets available for benefits of the Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan (the "Plan") at January 31, 2007 in conformity with accounting principles generally accepted in the United States of America. This financial statement is the responsibility of the Plan's management. Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit of this statement in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP
July 19, 2007

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TIFFANY & CO.
 EMPLOYEE PROFIT SHARING AND RETIREMENT SAVINGS PLAN
 STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	January 31, 2018	
	Participant Directed	Non-Participant Directed
	Various Funds	Employee Stock Ownership Accounts
Assets:		
Investments, at fair value:		
DWS Trust Company:		
Common and collective trusts	\$ 62,844,375	\$ 32,119,119
Mutual funds	116,134,119	113,033,381
Tiffany & Co. common stock	73,033,381	6,565,315
Participant loans	6,565,315	79,350
Cash and cash equivalents	79,350	
Total investments	258,656,540	146,097,265
Receivables:		
Employer's contribution	12,271,124	323,423
Employees' contribution	883,423	
Total receivables	13,154,547	323,423
Total Assets	271,811,087	469,818,013
Liabilities:		
Excess contributions payable	175,395	
Total Liabilities	175,395	
Net assets at fair value	271,635,692	469,494,590
Add: Adjustment from fair value to contract value for interest in common and collective trusts relating to fully benefit-responsive investment contracts	721,971	
Net assets available for benefits	\$ 272,357,663	\$ 470,216,590

The accompanying notes are an integral part of these financial statements.

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TIFFANY & CO.
EMPLOYEE PROFIT SHARING AND RETIREMENT SAVINGS PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	January 31, 2018	
	Participant Directed	Non-Participa Directed
	Various Funds	Employee Sto Ownership Account
Assets:		
Investments, at fair value:		
DWS Trust Company:		
Common and collective trusts	\$ 57,264,408	\$ 74,013,575
Mutual funds	106,153,597	468,114,279
Tiffany & Co. common stock	74,013,575	468,114,279
Participant loans	5,673,396	
Cash and cash equivalents	114,279	
	243,219,255	543,765,728
Total investments		
Receivables:		
Employer's contribution	9,049,824	284,156,250
Employees' contribution	200,974	
	9,250,798	284,156,250
Total receivables		
Net assets at fair value	252,470,053	828,921,978
Add: Adjustment from fair value to contract value for interest in common and collective trusts relating to fully benefit-responsive investment contracts	1,021,156	2,042,316

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Net assets available for benefits	\$ 253,491,209	\$ 830
	=====	=====

The accompanying notes are an integral part of these financial statements.

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TIFFANY & CO.
 EMPLOYEE PROFIT SHARING AND RETIREMENT SAVINGS PLAN
 STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 FOR THE YEAR ENDED JANUARY 31, 2008

	Participant Directed	Non-Particip Directed
	Various Funds	Employee St Ownership Account
	-----	-----
Additions to net assets:		
Interest and dividends	\$ 15,501,231	\$
	-----	-----
Total investment income	15,501,231	
Contributions and rollovers:		
Participant	23,154,041	
Employer	12,543,535	32
	-----	-----
Total contributions	35,697,576	32
	-----	-----
Total additions	51,198,807	32
	-----	-----
Deductions from net assets:		
Net depreciation (appreciation) in fair value of investments	12,603,025	(1
Withdrawals and distributions	20,309,892	9
Investment related expenses	35,477	
	-----	-----
Total deductions	32,948,394	7
	-----	-----

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Transfers	616,041	(61
	-----	-----
Increase (decrease) in net assets available for benefits	18,866,454	(360
Net assets available for benefits:		
Beginning of year	253,491,209	83
	-----	-----
End of year	\$ 272,357,663	\$ 47
	=====	=====

The accompanying notes are an integral part of these financial statements.

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TIFFANY & CO.
EMPLOYEE PROFIT SHARING AND RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

A. DESCRIPTION OF PLAN

The following description of the Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan (the "Plan") is provided for general informational purposes only. Participants should refer to the Summary Plan Description or the Plan document for complete information.

General

The Plan is a defined contribution plan covering all eligible employees of Tiffany & Co. (the "Company") and its U.S. subsidiaries and has an employee profit-sharing feature ("ESOP"). Effective February 1, 2006, the Plan was amended to provide a defined contribution retirement benefit (the "DCRB") to eligible employees hired on or after January 1, 2006.

The assets of the Plan are maintained and transactions therein are executed by DWS Trust Company (formerly known as Scudder Trust Company), the trustee of the Plan ("Trustee"), an affiliate of Deutsche Bank, Inc. The Plan record keeper is ADP Retirement Services. The Plan is administered by the Employee Profit Sharing and Retirement Savings Plan Committee ("Plan Committee") appointed by the Board of Directors of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility

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Employees automatically become participants in the ESOP feature of the Plan on the February 1st immediately following their initial date of employment. Employees become eligible and may elect to participate in the 401(k) feature immediately following their initial date of employment provided the employee is scheduled to work thirty-five or more hours per week on a non-temporary basis, or an employee completes one year of service. A year of service is determined by reference to the date on which the participant's employment commenced or recommenced and consists of 12 consecutive-month periods, commencing with such date, during which the employee has attained at least 1,000 hours of service. Officers of the Company (those subject to Section 16 of the Securities Exchange Act of 1934) do not share in contributions made under the ESOP feature of the Plan.

Contributions

The ESOP feature of the Plan is non-contributory on the part of participating employees and is funded by Company contributions of shares of Tiffany & Co. common stock. Employees who have two or more years of service can diversify his or her ESOP contribution into other investment options provided under the Plan. Company contributions to the ESOP, if any, are based upon the achievement of certain targeted earnings objectives by the Company and established by the Board of Directors of the Company in accordance with, and subject to, the terms and limitations of the Plan. Employees must be employed by the Company on the last day of the year and have at least 1,000 hours of employment during the year to receive the ESOP contribution.

The 401(k) feature of the Plan is funded by both employee and employer contributions. With respect to employee contributions, participants may elect, in one percent increments, to have an amount of between one (1) and fifteen (15) percent of their annual compensation, not to exceed \$15,500 in 2007 (or \$20,500 for individuals over 50 years of age), subject to an annual inflation adjustment, contributed to the 401(k) feature of the Plan as a tax deferred contribution, subject to certain limitations applicable to highly

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compensated employees.

Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

With respect to employer contributions, following the end of each Plan year, a contribution is made to the account of each employee who was a participant in the 401(k) feature of the Plan as of the end of such Plan year. Such contribution is equal to fifty percent (50%) of such participant's total contributions to his or her account during that year, up to three percent (3%) of such participant's compensation over that same year. Employer contributions to a participant's account are allocated among the various investment options in the same proportion as the participant's own contributions.

Under certain circumstances, employee contributions and employer matching contributions may be limited in the case of highly compensated employees.

The DCRB feature of the Plan is non-contributory on the part of participating employees and is funded by Company contributions,

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following the end of each Plan year, to be invested in a manner similar to the 401(k) retirement savings portion of the Plan. Employer contributions are determined by a formula using the participant's eligible compensation, age and years of service.

Participant Accounts

Each participant's 401(k) and DCRB account is credited with the participant's contribution, if applicable, and employer contributions, and an allocation of each selected fund's earnings, including interest, dividends and net realized and unrealized appreciation in the fair value of investments. Each participant's account is also charged an allocation of net realized and unrealized depreciation in the fair value of investments and investment-related expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Allocations are based on participant account balances.

The Company's contribution for each Plan year under the ESOP feature of the Plan is allocated to participants' accounts on an equal basis.

Vesting

All amounts contributed by employees under the 401(k) feature of the Plan are immediately 100% vested and non-forfeitable at all times. Employer contributions under the 401(k) feature of the Plan become 100% vested and non-forfeitable after the participant has completed two years of service. Employer contributions under the DCRB feature of the Plan become vested based on the following schedule:

Years of Service	Vested Percentage
Less than 2 years	0%
2 years or more	20%
3 years or more	40%
4 years or more	60%
5 years or more	80%
6 years or more	100%

Employees hired from January 1, 2006 through December 31, 2006 will become 100% vested in the DCRB benefit upon completing five (5) years of service.

Contributions to participant accounts associated with the ESOP feature of the Plan become 100% vested and non-forfeitable when the participant has completed two years of service. A participant also becomes vested in his or her ESOP account upon termination of employment by reason of death, retirement or disability. For purposes of the Plan, retirement is defined as termination of employment after age 65.

In the event a participant leaves the Company prior to becoming fully vested, the participant will forfeit the

shares in his or her ESOP account and such shares will remain in the Plan to be reallocated ratably amongst the remaining participants in

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the Plan's ESOP feature within the DWS Trust Co. Stable Value Fund. The participant will also forfeit any assets in his or her 401(k) or DCRB account representing unvested employer contributions and such assets will be made available to offset required employer matching contributions to other participants' accounts. Forfeitures relating to the ESOP feature of the Plan totaled \$43,851 and \$88,633 for the years ended January 31, 2008 and 2007, respectively. Forfeitures of unvested employer contributions in the 401(k) portion of the plan totaled \$81,205 and \$84,927 for the years ended January 31, 2008 and 2007, respectively, and were used to reduce employer contributions made in the following year. At January 31, 2008 and 2007, forfeited unvested accounts totaled \$171,373 and \$170,192, respectively.

Administrative Expenses

All administrative expenses incurred in connection with the Plan are paid by the Company. Investment-related expenses are charged against Plan assets.

Participant Loans and Withdrawals

Participants may borrow from their 401(k) accounts up to a maximum amount equal to the lesser of \$50,000 or fifty percent (50%) of their vested 401(k) account balance. All loans must be repaid within five years unless they are used by the participant to purchase a primary residence. Loans are collateralized by the balance in the participant's account and bear interest at rates commensurate with prevailing market rates as determined by the Plan administrator. Interest rates range from 4.25 percent to 10.50 percent. Principal and interest is paid ratably through payroll deductions.

Participants may also obtain a cash withdrawal of all or a portion of the value of their 401(k) account contributions (excluding employer matching contributions and earnings on contributions) and their rollover contributions, if any, on the basis of hardship as permitted under the Plan.

Payment of Benefits

Distributions of the participant's account may be made upon retirement, death or disability, or upon termination of employment. Participants will receive the full vested balance of their Plan account in a lump sum cash distribution, except with respect to the DCRB account which may be received in the form of either a lump sum or ten substantially equal annual installments and with respect to whole shares held in the ESOP feature of the Plan that are distributed in the form of stock certificates. The balance of the participant's Tiffany & Co. common stock fund account may also be distributed in the form of stock certificates for whole shares if the participant so elects. Subject to certain mandatory distribution provisions, in the event of retirement, a participant may elect to defer his/her distribution until the next Plan year thereby entitling the participant to his or her proportionate share of the Company's contribution to the ESOP feature of the Plan for the Plan year in which the participant retired. In the event of a participant's death, the distribution of the participant's account balance will be made to the participant's designated beneficiary or the participant's estate, if no beneficiary has been so designated.

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Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares of Tiffany & Co. Common Stock allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is not permitted to vote any allocated share for which instructions have not been given by a participant.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis of accounting in conformity with

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accounting principles generally accepted in the United States of America.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

New Accounting Standard

In September 2006, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 157, "Fair Value Measurements" which establishes a framework for measuring fair value of assets and liabilities and expands disclosures about fair value measurements. The changes to current practice resulting from the application of SFAS No. 157 relate to the definition of fair value, the methods used to measure fair value, and the expanded disclosures about fair value measurements. SFAS No. 157 is effective for fiscal years beginning after November 15, 2007. In February 2008, the FASB deferred the implementation of the provisions of SFAS No. 157 relating to nonfinancial assets and liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually) to fiscal years beginning after November 15, 2008. Management is currently evaluating the effect that the adoption of this statement will have on the Plan's financial position and earnings.

Investment Valuation

Investments in mutual funds are stated at fair value as determined by quoted market prices based on the net asset value of shares held by the Plan at year-end. Investments in Tiffany & Co. common stock are stated at fair value as determined by quoted market prices as of the last day of the Plan year. Investments in common and collective trusts are stated at estimated fair value which represents the net asset value of shares held by the Plan at year-end. Participant loans are valued at their outstanding balance, which approximates fair value.

The Plan offers the DWS Trust Co. Stable Value Fund which fully

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invests its funds into the Pyramid Stable Value Fund. The Pyramid Stable Value Fund invests in one or more agreements, collectively referred to as general account guaranteed investment contracts ("GICs") issued by banks, insurance companies or other financial institutions. The Pyramid Stable Value Fund may also invest in one or more separate account guaranteed investment contracts or in a portfolio of marketable fixed income securities and other financial instruments in order to provide book value liquidity for portfolio securities sold to make participant-directed withdrawals. The contracts are fully benefit-responsive and are recorded at fair value and adjusted to contract value in accordance with FASB Staff Position ("FSP") AAG INV-1 and SOP 94-4-1, "Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans." As described in the FSP, investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation/(depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation/(depreciation) on those investments.

Purchases and Sales of Investments

Purchases and sales of investments are recorded on a trade date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded when earned. Cost of securities sold is determined by specific identification method.

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Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the reported amounts of assets, liabilities, and changes there in, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

C. INVESTMENTS

Investments that were equal to or exceeded 5% of the current value of the Plan's net assets at January 31, 2008 and 2007 were as follows:

January 31,

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	2008	
	-----	-----
DWS Trust Co. Global Thematic Fund	\$ 16,304,265	\$
American Funds Growth Fund of America	22,352,281	
DWS Trust Co. Growth & Income Fund	-	
DWS Trust Co. Stock Index Fund	23,005,559	
DWS Trust Co. Stable Value Fund	40,594,141	
Victory Diversified Stock Fund	17,957,180	
Tiffany & Co. Stock Fund	73,033,381	

As of January 31, 2008 and 2007, there were 2,857 shares totaling \$113,694 and 11, \$468,982, respectively, of Tiffany & Co. common stock that were non-participant directed.

The net depreciation in the fair value of investments for the year ended January 31

Common and collective trusts	\$
Mutual funds	
Tiffany & Co. common stock	
Tiffany & Co. common stock (ESOP) *	
Net depreciation in the fair value of investments	\$
	=====

* Non-participant directed.

D. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments include common and collective trusts and mutual funds managed by DWS Trust Company, Inc., the Plan Trustee. Therefore, investment transactions in such common and collective trusts and mutual funds are considered to be exempt party-in-interest transactions under the Department of Labor's rules and regulations. Additionally, investments of the Plan include common stock of Tiffany & Co., the Plan sponsor.

E. TAX STATUS

The Company believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code (the "Code") and that, therefore, the Plan continues to qualify under Code Section 401(a) and the related trust continues to be tax-exempt as of January 31, 2008. Therefore, no provision for income taxes is included in the Plan's financial statements.

A routine Internal Revenue Service ("IRS") audit revealed the form amendments required by a series of statutes collectively referred to by the IRS as "GUST II" and the Economic Growth and Tax Relief Reconciliation Act ("EGTRRA") form amendments were not adopted on a timely basis. However, the Plan was being operated in compliance with the GUST II and EGTRRA laws on a timely basis. In addition, operational issues were identified. These issues have been corrected, which included a Company contribution of \$183,750 to the Plan in 2007. On August 15, 2007, the IRS approved the Closing Agreement on Final Determination Covering Specific Matters, thereby closing the IRS

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audit. On April 14, 2008, the IRS issued a favorable determination letter, in which it stated that the Plan was in compliance with the applicable requirements of the Code.

F. CONCENTRATION OF CREDIT AND MARKET RISK

The Plan provides for various investment options in any one or a combination of Tiffany and Co. common stock, common and collective trusts and mutual funds that invest in a variety of stocks, bonds, fixed income securities and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

G. PLAN TERMINATION

Although it has not expressed any intent to do so, the Board of Directors of the Company reserves the right to change, amend or terminate the Plan at any time at its discretion, subject to the provisions of ERISA. In the event the Plan is terminated, participants will become 100% vested in their accounts. In addition, in the event of the dissolution, merger, consolidation or reorganization of the Company, the Plan will automatically terminate and the Plan's assets will be liquidated unless the Plan is continued by a successor to the Company.

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Tiffany & Co.
Employee Profit Sharing and Retirement Savings Plan
Form 5500, Part IV, Schedule H, Line 4i - Schedule of Assets (Held At End of Year)
as of January 31, 2008

Identity of Issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Number of units or par
* DWS Trust Co. Stable Value Fund	Common / Collective Trust	40,
* DWS Trust Co. Stock Index Fund	Common / Collective Trust	
Federated Funds Federated Mid Cap Index	Mutual Fund	
* DWS Trust Co. Lifecompass 2040 Fund	Mutual Fund	
Victory Diversified Stock Fund	Mutual Fund	1,

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Pimco Total Return Fund	Mutual Fund	
* DWS Trust Co. Global Thematic Fund	Mutual Fund	
American Funds Growth Fund of America	Mutual Fund	
* DWS Trust Co. Lifecompass Retire Fund	Mutual Fund	
* DWS Trust Co. Lifecompass 2030 Fund	Mutual Fund	
* DWS Trust Co. Large Cap Value Fund	Mutual Fund	
* DWS Trust Co. Dreman Small Cap Value	Mutual Fund	
* DWS Trust Co. Lifecompass 2015 Fund	Mutual Fund	1,
* DWS Trust Co. Lifecompass 2020 Fund	Mutual Fund	
* Tiffany & Co.	Common Stock	1,
* Participant Loans	Rates of interest from 4.25% - 10.50% maturing at various dates through 9/4/2017.	
Cash and Cash Equivalents	Cash and Cash Equivalents	
		Total

* Party-in-interest

SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

Tiffany & Co. Employee Profit Sharing and Retirement Savings Plan
(Name of Plan)

Date: July 17, 2008

/s/ Patrick B. Dorsey

Patrick B. Dorsey
Member of Plan Administrative Committee

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EXHIBIT INDEX

Exhibit Number	Description
23.1	Consent of Independent Registered Public Accounting Firm - J.H. Cohn LLP
23.2	Consent of Independent Registered Public Accounting Firm - PricewaterhouseCoopers LLP

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