



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2010

Ralph Lauren  
Chief Executive Officer  
Polo Ralph Lauren Corporation  
650 Madison Avenue  
New York, NY 10022

**Re: Polo Ralph Lauren Corporation  
Form 10-K for Fiscal Year Ended  
April 3, 2010  
Filed June 2, 2010  
File No. 001-13057**

Dear Mr. Lauren:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant