

Mail Stop 3561

April 23, 2008

Mr. Ralph Lauren, Chairman and CEO
Polo Ralph Lauren Corporation
650 Madison Avenue
New York, New York 10022

**Re: Polo Ralph Lauren Corporation
Form 10-K for Fiscal Year Ended
March 31, 2007
Filed May 30, 2007
File No. 001-13057**

Dear Mr. Lauren:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director