

April 13, 2006

EDGAR CORRESPONDENCE

Securities and Exchange Commission
100 F Street, N.W.
Washington, D.C. 20549
Attention: Mr. William Choi, Branch Chief

Re: Polo Ralph Lauren Corporation
Form 10-K for the Fiscal Year Ended April 1, 2005
Form 10-Q for the Quarterly Period Ended December 31, 2005
File No. 1-13057

Dear Mr. Clair:

Reference is made to your comment letter, dated March 28, 2006, to Ms. Tracey T. Travis, Senior Vice President and Chief Financial Officer of Polo Ralph Lauren Corporation (the "Company"). This is to confirm that the Company will submit its response to the comments no later than April 25, 2006.

/s/ Edward W. Scheuermann

Edward W. Scheuermann
Vice President, Corporate Counsel
& Secretary

cc: Tracey T. Travis
Jonathan Drucker