

Mail Stop 3561

April 28, 2006

Tracey T. Travis  
Senior Vice President and  
Chief Financial Officer  
Polo Ralph Lauren Corporation  
650 Madison Avenue  
New York, NY 10022

Re: Polo Ralph Lauren Corporation  
Form 10-K for the Fiscal Year Ended April 2, 2005  
Form 10-Q for the Quarterly Period Ended December 31,  
2005  
File No. 1-13057

Dear Ms. Travis

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

Sincerely,

William Choi  
Branch Chief

Ms. Tracey Travis  
Polo Ralph Lauren Corporation  
March 28, 2006  
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