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TIFFANY & CO
Form 8-K
May 13, 2004

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 13, 2004

TIFFANY & CO.

(Exact name of Registrant as specified in its charter)

Delaware	1-9494	13-3228013
State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

727 Fifth Avenue, New York, New York
(Address of principal executive offices)

10022
(Zip Code)

Registrant's telephone number, including area code: (212) 755-8000

Item 12. Results of Operations and Financial Condition.

On May 13, 2004, Tiffany & Co. issued a press release announcing its unaudited earnings and results of operations for its first quarter ended April 30, 2004. The Company is furnishing a copy of the press release hereto as Exhibit 99.1.

The information in this Current Report is being furnished pursuant to Item 12 Results of Operations and Financial Condition. In accordance with General Instruction B.6 of Form 8-K, the information in this report shall not be deemed "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, or the Exchange Act, except as expressly stated by specific reference in such filing.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

TIFFANY & CO.

BY: /s/ James N. Fernandez

James N. Fernandez
Executive Vice President
(principal financial officer)

Date: May 13, 2004

EXHIBIT INDEX

Exhibit No.	Description
99.1	Text of Press Release issued by Tiffany & Co., dated May 13, 2004.