TIFFANY & CO Form 8-K May 24, 2012

UNITED STATES

S	SECURITIES AND EXCHA Washington, D.		
	FORM 8	-K	
	CURRENT R	EPORT	
Pursuant to	Section 13 OR 15(d) of The	Securities Exchange Act of 19	34
	Date of Report: M	ay 24, 2012	
	TIFFANY 8	& CO.	
(I	Exact name of Registrant as	specified in its charter)	
Delaware (State or other jurisdiction of incorporation)	1-9494 (Commission File Number)	13-3228013 (I.R.S. Employer Identification No.)	
727 Fifth Avenue, New York, New York (Address of principal executive offices)			10022 (Zip Code)
Registrant's telephone number, inc	luding area code: (212) 755	5-8000	
Check the appropriate box below in the registrant under any of the following			the filing obligation of
[] Written communications pursua	nt to Rule 425 under the Se	curities Act (17 CFR 230.425)	
[] Soliciting material pursuant to F	Rule 14a-12 under the Excha	ange Act (17 CFR 240.14a-12)	
[] Pre-commencement communication	ations pursuant to Rule 14d-	2(b) under the Exchange Act (1	7 CFR 240.14d-2(b))
[] Pre-commencement communication	ations pursuant to Rule 13e-	4(c) under the Exchange Act (1	7 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On May 24, 2012, Registrant issued a press release announcing its unaudited earnings and results of operations for the first quarter ended April 30, 2012. A copy of the May 24, 2012 press release is attached hereto as Exhibit 99.1 to this Form 8-K.

The information in this Current Report on Form 8-K is being furnished pursuant to Item 2.02 Results of Operations and Financial Condition. In accordance with General Instruction B.2 of Form 8-K, the information in this report shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), 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, as amended, or the Exchange Act, except as expressly stated by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

- (c) Exhibits
- 99.1 Press Release dated May 24, 2012.

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/ Patrick B. Dorsey
Patrick B. Dorsey
Senior Vice President, Secretary and
General Counsel

Date: May 24, 2012

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release dated May 24, 2012.