

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions

Filing Date: **1999-09-10**
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SUBJECT COMPANY

TIFFANY & CO

CIK: **98246** | IRS No.: **133228013** | State of Incorporation: **DE** | Fiscal Year End: **0131**
Type: **SC 13G** | Act: **34** | File No.: **005-16427** | Film No.: **99709528**
SIC: **5944** Jewelry stores

Business Address
727 FIFTH AVE
NEW YORK NY 10022
2127558000

FILED BY

PRUDENTIAL INSURANCE CO OF AMERICA

CIK: **729057** | IRS No.: **221211670** | State of Incorporation: **NJ** | Fiscal Year End: **1231**
Type: **SC 13G**
SIC: **6311** Life insurance

Mailing Address
751 BROAD STREET
NEWARK NJ 07102

Business Address
PRUDENTIAL PLZ
751 BROAD STREET
NEWARK NJ 07102-3777
9738024284

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

Name of

Issuer: TIFFANY & CO

Title of Class

of Securities: Common Stock

CUSIP Number: 886547108

1) NAME OF I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

The Prudential Insurance Company of America 22-1211670

2.) MEMBER OF A GROUP: (a) N/A
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: A mutual insurance company organized
under the laws of the State of New Jersey

NUMBER OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power:	347,900	See Exhibit A
6) Shared Voting Power:	6,558,609	See Exhibit A
7) Sole Dispositive Power:	347,900	See Exhibit A
8) Shared Dispositive Power:	6,919,809	See Exhibit A

9) AGGREGATE AMOUNT BENEFICIALLY OWNED:
7,267,709 See Exhibit A

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: Not Applicable

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):
10.08 See Exhibit A

12) TYPE OF REPORTING PERSON: IC, IA

ITEM 1(a). NAME OF ISSUER:

TIFFANY & CO

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

TIFFANY & CO

727 Fifth Avenue
New York, NY 10022

ITEM 2(a). NAME OF PERSON FILING:

The Prudential Insurance Company of America

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

751 Broad Street
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

A mutual insurance company organized under the
laws of
the State of New Jersey

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

886547108

ITEM 3.
Company

Exchange

under

1940.

The Person filing this statement is an Insurance
as defined in Section 3(a) (19) of the Securities
Act of 1934, and an Investment Adviser registered
Section 203 of the Investment Advisers Act of

ITEM 4. OWNERSHIP:

(a) Number of Shares

Beneficially Owned:

7,267,709 See

Exhibit A

(b) Percent of Class: 10.08

(c) Powers Number
Of Shares

Sole power to vote or 347,900
See Exhibit A
to direct the vote

Shared power to vote or 6,558,609
See Exhibit A
to direct the vote

Sole power to dispose or 347,900
See Exhibit A
to direct disposition

Shared power to dispose 6,919,809
See Exhibit A
or to direct disposition

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

Not Applicable

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF
ANOTHER PERSON:

See Exhibit A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE
SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING
REPORTED ON BY THE ULTIMATE PARENT COMPANY:

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF
MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, the Prudential Insurance Company of America certifies that, to the best of its knowledge and belief, the

securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

The filing of this statement should not be construed as an admission that Prudential is, for purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of such shares.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, The Prudential Insurance Company of America certifies that the information set forth in this statement is true, complete and correct.

THE PRUDENTIAL INSURANCE COMPANY OF AMERICA

By: Ellen McGlynn Koke
Second Vice President

Date: 09/10/1999
As of: 08/31/1999

Exhibit A

ITEM 6. OWNERSHIP:

The Prudential Insurance Company of America ('Prudential') may have direct or indirect voting and/or investment discretion over 7,267,709 shares of the Issuer's common stock which are held for its own benefit, or for the benefit of its clients by its separate accounts, externally managed accounts, registered investment companies, subsidiaries and/or other affiliates. Prudential is reporting the combined holdings of these entities for the purpose of administrative convenience.

These shares were acquired in the ordinary course of business, and not with the purpose or effect of changing or influencing control of the Issuer. The filing of this statement should not be construed as an admission that Prudential is, for the purposes of Section 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of these shares.

