TIFFANY & CO Form 8-K May 21, 2014

UNITED STATES 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: May 21, 2014

TIFFANY & CO.

(Exact name of Registrant as specified in its charter)

Delaware 1-9494 13-3228013
(State or other jurisdiction (Commission (I.R.S. Employer of incorporation) File Number) Identification No.)

200 Fifth Avenue, New York, New

York 10010

(Address of principal executive offices) (Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition.

On May 21, 2014, Registrant issued a news release announcing its unaudited earnings and results of operations for the first quarter ended April 30, 2014. A copy of the May 21, 2014 news 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.

(d) Exhibits

99.1 News Release dated May 21, 2014.

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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. (Registrant)

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

Date: May 21, 2014

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EXHIBIT INDEX

Exhibit No. Description

99.1 News Release dated May 21, 2014.

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