

State of Idaho

Office of the Secretary of State

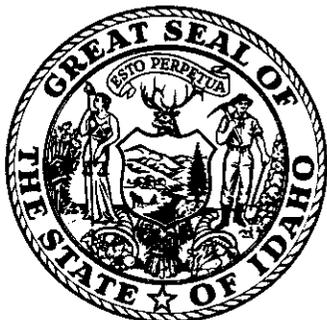
**CERTIFICATE OF AUTHORITY
OF
TIFFANY AND COMPANY**

File Number C 149449

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

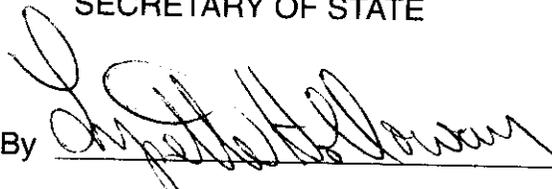
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 2 June 2003



Ben Yursa

SECRETARY OF STATE

By 



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

03 JUN -2 AM 11:18

SECRETARY OF STATE
STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

- The name of the corporation is:
Tiffany and Company
- The name which it shall use in Idaho is: _____
- It is incorporated under the laws of: New York
- Its date of incorporation is: 05/30/1868
- The address of its principal office is:
727 Fifth Avenue, New York, NY 10022
- The address to which correspondence should be addressed, if different from item 5, is:

- The street address of its registered office in Idaho is: c/o C T Corporation System, 300 North 6th Street, Boise, ID 83702
and its registered agent in Idaho at that address is: C T Corporation System
- The names and respective business addresses of its directors and officers are:

Name	Office	Address
<i>SEE ATTACHMENT</i>		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 5/7/03

Signature: [Handwritten Signature]

Patrick B. Dorsey
Senior Vice President,
and General Co...

Typed Name: Patrick B. Dorsey

Capacity: Sr. Vice President

Customer Acct # : _____
(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
06/02/2003 05:00
CK: 3210100310 CT: 4567 BH: 603557
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C149449

Board of Directors

Kowalski	Michael J.	727 Fifth Avenue	New York	NY	10022	Director
Dorsey	Patrick B.	727 Fifth Avenue	New York	NY	10022	Director
Fernandez	James N.	727 Fifth Avenue	New York	NY	10022	Director
Quinn	James E.	727 Fifth Avenue	New York	NY	10022	Director

OFFICERS

Kowalski	Michael J.	727 Fifth Avenue	New York	NY	10022	Chairman of the Board and Chief Executive Officer
Quinn	James E.	727 Fifth Avenue	New York	NY	10022	President
Canavan	Beth O.	727 Fifth Avenue	New York	NY	10022	Executive Vice President
Fernandez	James N.	727 Fifth Avenue	New York	NY	10022	Executive Vice President Chief Financial Officer
Connolly	Michael W.	727 Fifth Avenue	New York	NY	10022	Treasurer
Dorsey	Patrick B.	727 Fifth Avenue	New York	NY	10022	Secretary
Feld	Warren S.	727 Fifth Avenue	New York	NY	10022	Controller
Palomba	Tarz F.	727 Fifth Avenue	New York	NY	10022	Assistant Secretary
Dorsey	Patrick B.	727 Fifth Avenue	New York	NY	10022	Senior Vice President General Counsel
Berger-Gross	Victoria	727 Fifth Avenue	New York	NY	10022	Senior Vice President Human Resources
Kellogg	Fernanda M.	727 Fifth Avenue	New York	NY	10022	Senior Vice President Public Relations
King	Jon M.	727 Fifth Avenue	New York	NY	10022	Senior Vice President Merchandising
Naggiar	Caroline D.	727 Fifth Avenue	New York	NY	10022	Senior Vice President Marketing
Petterson	John S.	727 Fifth Avenue	New York	NY	10022	Senior Vice President Operations
Christ	Michael C.	727 Fifth Avenue	New York	NY	10022	Group Vice President U.S. Retail Sales
Kirtley	Melvyn	727 Fifth Avenue	New York	NY	10022	Group Vice President U.S. Retail Sales
McGuinness	Patrick	727 Fifth Avenue	New York	NY	10022	Group Vice President Finance
Orrico	John C.	727 Fifth Avenue	New York	NY	10022	Group Vice President Merchandising Supply Chain Operations
Aaron	Mark L.	727 Fifth Avenue	New York	NY	10022	Vice President Investor Relations
Alton	Sandra M.	727 Fifth Avenue	New York	NY	10022	Vice President Retail Sales - Philadelphia Market
Ames	Elisabeth P.	727 Fifth Avenue	New York	NY	10022	Vice President Retail Sales Development
Arcaro	Francis E.	727 Fifth Avenue	New York	NY	10022	Vice President Merchandising - Elsa Peretti
Baker	Peter-Tolin	727 Fifth Avenue	New York	NY	10022	Vice President Visual Merchandising
Baldissard	Judith A.	727 Fifth Avenue	New York	NY	10022	Vice President Strategic Planning & Business Development
Bateman	Jeffrey E.	727 Fifth Avenue	New York	NY	10022	Vice President Retail Sales - Southeast Region
Bottega	Philip M.	727 Fifth Avenue	New York	NY	10022	Vice President Store Planning and Facilities
Brown	Diane R.	727 Fifth Avenue	New York	NY	10022	Vice President Retail Sales - Washington, D.C. Market
Buckley	Linda	727 Fifth Avenue	New York	NY	10022	Vice President Publicity
Carroll, III	J. Thomas	727 Fifth Avenue	New York	NY	10022	Vice President Retail Sales - Mid-Atlantic Region
Cepek	Robert L.	727 Fifth Avenue	New York	NY	10022	Vice President General Manager - New York Store
Chozick	Mindy G.	727 Fifth Avenue	New York	NY	10022	Vice President Sales Service
Cloud	Pamela	727 Fifth Avenue	New York	NY	10022	Vice President Demand and Category Management

Tiffany and Company

Directors and Officers Address List

5/7/2003

Coleman	Charles W.	727 Fifth Avenue	New York	NY	10022	Vice President	Business Recognition Sales
Connolly	Michael W.	727 Fifth Avenue	New York	NY	10022	Vice President	Treasurer
Dabalsa	Raul	727 Fifth Avenue	New York	NY	10022	Vice President	Latin America
Davidson	Robert W.	727 Fifth Avenue	New York	NY	10022	Vice President	Chief Information Officer
Dickinson	John H.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Houston
Eagan	Wendy A.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Northeast Region
Eisenhower	David	727 Fifth Avenue	New York	NY	10022	Vice President	Human Resources
Elward	Catherine Y.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Central Region
Feld	Warren S.	727 Fifth Avenue	New York	NY	10022	Vice President	Controller
Gearey	Susan J.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Northwest Region
Gerard	Edward J.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Pacific Region
Greendyk	Leonard	727 Fifth Avenue	New York	NY	10022	Vice President	Business Systems Development
Hagan	Catherine F.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Boston Market
Halmi	Susanne	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - North Central Market
Hart	Andrew W.	727 Fifth Avenue	New York	NY	10022	Vice President	Diamond Division
Harvey	Marissa D.	727 Fifth Avenue	New York	NY	10022	Vice President	Strategic Procurement
Headley	Robert B.	727 Fifth Avenue	New York	NY	10022	Vice President	Technical Services
Kagan	Adina C.	727 Fifth Avenue	New York	NY	10022	Vice President	Advertising
Kanterman	Nancy E.	727 Fifth Avenue	New York	NY	10022	Vice President	Fragrance
Lange	Elizabeth A.	727 Fifth Avenue	New York	NY	10022	Vice President	Worldwide Customer Relations
McCarty	Eileen M.	727 Fifth Avenue	New York	NY	10022	Vice President	European Product Development
McGowan	David F.	727 Fifth Avenue	New York	NY	10022	Vice President	Security Worldwide
Marino	Gaspar	727 Fifth Avenue	New York	NY	10022	Vice President	Education & Development
Mason	Dorothy L.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Texas Market
Nitta	Katsuhiko	727 Fifth Avenue	New York	NY	10022	Vice President	Japan
O'Halloran	Kevin J.	727 Fifth Avenue	New York	NY	10022	Vice President	Direct Marketing
Palomba	Tarz F.	727 Fifth Avenue	New York	NY	10022	Vice President	Legal - Assistant Secretary
Ramirez	Cathryn E.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Southwest Market
Rauscher	Kent R.	727 Fifth Avenue	New York	NY	10022	Vice President	Disbtribution
Rufino	Robert S.	727 Fifth Avenue	New York	NY	10022	Vice President	Visual Merchandising and Creative Services
Schaedel	John F.	727 Fifth Avenue	New York	NY	10022	Vice President	Internal Audit and Financial Controls
Seddigh	Nellie	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Los Angeles Market
Segar	Detra K.	727 Fifth Avenue	New York	NY	10022	Vice President	Retail Sales - Pacific North Market
Settepassi	Cesare	727 Fifth Avenue	New York	NY	10022	Vice President	European Region and Italy
Shibley	Frederick S.	727 Fifth Avenue	New York	NY	10022	Vice President	Business Sales
Silveira	Karen L.	727 Fifth Avenue	New York	NY	10022	Vice President	Marketing Creative Director

**State of New York } ss:
Department of State**

I hereby certify, that the Certificate of Incorporation of TIFFANY AND COMPANY was filed on 05/30/1868, fixing the duration as perpetual, and that a diligent examination has been made of the Corporate index for documents filed with this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.



*Witness my hand and the official seal
of the Department of State at the City
of Albany, this 27th day of May
two thousand and three.*

A handwritten signature in black ink, appearing to read "R. A. DeS...".

Secretary of State