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TIFFANY & CO
Form S-8
December 17, 2003

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Tiffany & Co.
(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

13-3228013
(I.R.S. Employer Identification No.)

727 Fifth Avenue
New York, New York 10022
(Address, including zip code, of Registrant's principal executive offices)

1998 Employee Incentive Plan
(Full title of the Plan)

Patrick B. Dorsey, Esq.
Senior Vice President - General Counsel
Tiffany & Co.
727 Fifth Avenue
New York, New York 10022
(Name and Address of Agent for Service)

(212) 755-8000
(Telephone Number, Including Area Code, of Agent for Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1) (3)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggreg Offering Price
Common Stock	4,000,000	\$43.4550	\$173,820,000.

(1) This number represents an increase in the number of shares authorized under the 1998 Employee Incentive Plan. In addition, pursuant to Rule 416(c) under the Securities Act of 1933, as amended, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the 1998 Employee Incentive Plan.

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(2) Estimated in accordance with Rule 457 (c) solely for the purpose of determining the registration fee, computed on the basis of the average of the high and low sales price for the Registrant's Common Stock reported on

the New York Exchange on December 15, 2003, a date within five days prior to the date of filing of this Registration Statement.

(3) This registration statement also registers any additional shares of Common Stock which become issuable by reason of any stock dividend, stock split, split-up, reclassification and/or other similar event effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of Common Stock.

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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

STATEMENT UNDER GENERAL INSTRUCTION E - REGISTRATION OF ADDITIONAL SECURITIES

This Registration is being filed to register an additional 4,000,000 shares of Common Stock, par value \$.01 per share (the "Common Stock") of Tiffany & Co. (the "Registrant") as a result of an increase in the number of shares of Common Stock issuable under the Registrant's 1998 Employee Incentive Plan, as amended (the "Plan"). We previously filed Registration Statements on Form S-8 with the Securities and Exchange Commission (SEC File Nos. 333-67723, 333-85201, and 333-43978) on November 23, 1998, August 13, 1999 and August 17, 2000, respectively, in connection with the Plan. Accordingly, the contents of our previously filed Form S-8s, including any subsequently filed periodic reports, are hereby incorporated by reference. This incorporation by reference is made pursuant to General Instruction E on Form S-8 regarding the registration of additional securities of the same class as other securities for which there has been filed a Registration Statement on Form S-8 relating to the same employee benefit plan.

Item 3. Incorporation of Certain Documents by Reference

The following document filed by the Registrant with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "1933 Act"), and pursuant to the Securities Exchange Act of 1934, as amended (the "1934 Act"), is incorporated by reference herein pursuant to Instruction E of Form S-8, and shall be deemed to be a part hereof: the Registrant's Annual Report on Form 10-K filed with the Commission for the fiscal year ended January 31, 2003 .

All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, after the date of this Registration Statement, but prior to the filing of a post-effective amendment to this registration Statement which indicates that all securities offered by this Registration Statement have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement.

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Item 5. Interests of Named Experts and Counsel

The legality of the shares of Common Stock being offered hereby has been passed upon by Patrick B. Dorsey, Senior Vice President, General Counsel and Secretary of the Registrant. As of the date of this Registration Statement, Mr. Dorsey owned 11,200 shares of Common Stock and options to purchase up to 319,000 additional shares, of which options to acquire 208,750 shares are presently exercisable.

Item 8. Exhibits

See Index to Exhibits on page 7.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York and State of New York, on the 20th day of November 2003.

TIFFANY & CO.
(Registrant)

By: /s/ Michael J. Kowalski

Michael J. Kowalski
(Chief Executive Officer)

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints MICHAEL J. KOWALSKI, JAMES N. FERNANDEZ and PATRICK B. DORSEY his true and lawful attorneys-in-fact and agents, each acting alone, with full powers of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign this Registration Statement and any or all amendments to the Registration Statement, including pre-effective and post-effective amendments, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do, and hereby ratifies and confirms all his said attorneys-in-fact and agents, each acting alone, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

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Signature -----	Title -----	Date ----
/s/ Michael J. Kowalski _____ Michael J. Kowalski	Chairman of the Board and Chief Executive Officer (principal executive officer) (director)	November 20, 2003
/s/ James N. Fernandez _____ James N. Fernandez	Executive Vice President and Chief Financial Officer (principal financial officer)	November 20, 2003
/s/ Warren S. Feld _____ Warren S. Feld	Vice President - Controller (principal accounting officer)	November 20, 2003
/s/ William R. Chaney _____ William R. Chaney	Director	November 20, 2003
/s/ Rose Marie Bravo _____ Rose Marie Bravo	Director	November 20, 2003
/s/ Samuel L Hayes, III _____ Samuel L Hayes, III	Director	November 20, 2003
/s/ Charles K. Marquis _____ Charles K. Marquis	Director	November 20, 2003
/s/ J. Thomas Presby _____ J. Thomas Presby	Director	November 20, 2003
/s/ James E. Quinn _____ James E. Quinn	President (director)	November 20, 2003
/s/ William A. Shutzer _____ William A. Shutzer	Director	November 20, 2003
/s/ Abby F. Kohnstamm _____ Abby F. Kohnstamm	Director	November 20, 2003

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EXHIBIT INDEX

Each exhibit is listed according to the number assigned to it in the Exhibit Table of Item 601 of Regulation S-K. The exhibit numbers preceded by an asterisk (*) indicate exhibits physically filed with this Registration Statement. All other exhibit numbers indicate exhibits filed by incorporation by reference herein.

Exhibit Number	Description	Page
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*5.1	Opinion of counsel, including consent	7-8
*23.1	Consent of Independent Accountants	9
*23.2	Consent of counsel (included in Exhibit 5.1)	
*24.1	Power of Attorney (included at page 3)	