



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 13, 2017

Via E-mail

Thomas J. Edwards, Jr.
Chief Financial Officer
Michael Kors Holdings Limited
33 Kingsway
London, United Kingdom
WC2B 6UF

**Re: Michael Kors Holdings Limited
Form 10-K for the Fiscal Year Ended April 1, 2017
Filed May 31, 2017
File No. 001-35368**

Dear Mr. Edwards:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining