

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO. 1) *

TIFFANY & COMPANY

(NAME OF ISSUER)

COMMON STOCK

(TITLE OF CLASS OF SECURITIES)

886547108

(CUSIP NUMBER)

Check the following box if a fee is being paid with this statement []. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect of the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provides in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

 1 NAME OF REPORTING PERSON: HARRIS BRETALL SULLIVAN & SMITH INC.
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON: 94-1737676

 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
 (a)
 (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION
 CALIFORNIA

		SOLE VOTING POWER
NUMBER OF	5	0
SHARES		

		SHARED VOTING POWER
BENEFICIALLY	6	0
OWNED BY		

		SOLE DISPOSITIVE POWER
EACH	7	0
REPORTING		
PERSON		

		SHARED DISPOSITIVE POWER
WITH	8	0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 0

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
 0%

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

12 TYPE OF REPORTING PERSON*
 CO, IA

*SEE INSTRUCTION BEFORE FILLING OUT!

ITEM 1.

- a) Name of Issuer:

Tiffany & Company
- b) Address of Issuer's Principal Executive Officers:

Fifth Avenue & 57th Street
New York, NY 10022

ITEM 2.

- a) Name of Person Filing:

Harris Bretall Sullivan & Smith, Inc.
- b) Address of Principal Business Office or, if none, Residence:

One Sansome Street, Suite 3300
San Francisco, CA 94104
- c) Citizenship:

Harris Bretall Sullivan & Smith, Inc. is a California corporation.
- d) Title of Class of Securities

Common Stock
- e) CUSIP Number

886547108

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

- a) Broker or Dealer registered under Section 15 of the Act.
- b) Bank as defined in section 3(a)(6) of the Act
- c) Insurance Company as defined in section 3(a) (19) of the act
- d) Investment Company registered under section 8 of the Investment Company Act
- e) Investment Adviser registered under section 203 of the Investment Advisers Act

- f) Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Section 240.13d-1(b)(1)(ii)(f)
- g) Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G) (Note: See Item 7)
- h) Group, in accordance with Section 240.13d1-(b)(1)(ii)(H)

ITEM 4. OWNERSHIP

- a) Amount Beneficially Owned: 0

- b) Percent of Class: 0

- c) Number of shares as to which such person has:

 - i) sole power to vote or to direct the vote: 0
 - ii) shared power to vote or to direct the vote: 0
 - iii) sole power to dispose or to direct the disposition of: 0
 - iv) shared power to dispose or to direct the disposition of: 0

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X]

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Not applicable.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING 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 I certify that, to the best of my 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 purposes or effect.

SIGNATURE

After reasonable inquiry and to the best knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 14, 1995

HARRIS BRETALL SULLIVAN & SMITH, INC.

BY /s/ HENRY B. DUNLAP-SMITH

Henry B. Dunlap-Smith
Executive Vice President