UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

	Under the Securities Exchange Act of 1934
	(Amendment No. <u>2</u>)*
	Tiffany & Co.
_	
	(Name of Issuer)
	COMMON STOCK
_	
	(Title of Class of Securities)
	886547108
	(CUSIP Number)
	December 31, 2002
_	
	(Date of Event which Requires Filing of Statement)
igı	nate the Rule pursuant to which this Schedule is filed:

Check the appropriate box to des

[x] Rule 13d - 1(b)

[] Rule 13d - 1(c)

[] Rule 13d - 1(d)

The information required on the remainder of this 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.)

(Continued on following page(s))

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	CUSIP No. 886547108

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

1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):			
	BAN	K OF	AMERICA CORPORATION 56-09	906609
2		OUP (S	HE APPROPRIATE BOX IF A M EE INSTRUCTIONS) (a) []	EMBER OF A
3	SEC	USE (ONLY	
4	CITI	ZENS	SHIP OR PLACE OF ORGANIZAT	TION Delaware
			SOLE VOTING POWER	0
NUMBER OF SHARES	، ت	5	SHARED VOTING POWER	19,183,359
BENEFICIALI OWNED BY EA	СН	0	SOLE DISPOSITIVE POWER	0
	REPORTING PERSON WITH		SHARED DISPOSITIVE POWER	20,462,997
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 20,511,157			
10	10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) []			()
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 14.13%			
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) HC			
НС				

CUSIP No. 886547108							
1	NAMES OF REPORTING PERSONS						
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):						
	NB Holdings Corporation						
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) []						
	(b) []						
3	SEC USE ONLY						

4	CITIZ	ZENS	SHIP OR PLACE OF ORGANIZAT	CION
			SOLE VOTING POWER	0
NUMBER OF SHARES		SHARED VOTING POWER	19,183,359	
BENEFICIALI OWNED BY EA REPORTING	СН	6	SOLE DISPOSITIVE POWER	0
PERSON WIT	· II		SHARED DISPOSITIVE POWER	20,462,997
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 20,511,157			OWNED BY
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)			
	14.13%			
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)			
	нс			

CUSIP No. 886547108							
1 NAMES OF REPORTING PERSONS							
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):						
	Bank of America, NA						

2	-	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) []			
	(b) [(b) []			
3	SEC	USE	ONLY		
4	CIT	IZENS	SHIP OR PLACE OF ORGANIZAT	TION	
			SOLE VOTING POWER	61,408	
NUMBER OF SHARES	F	5	SHARED VOTING POWER	19,119,386	
BENEFICIALI OWNED BY EA REPORTING	CH	CH	6	SOLE DISPOSITIVE POWER	10,570
PERSON WIT	-		SHARED DISPOSITIVE POWER	20,449,862	
9			TE AMOUNT BENEFICIALLY ORTING PERSON	OWNED BY	
	20,508	3,592			
10		CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	14.13%				
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)				
	ВК				

CUSIP No. 886547108				
1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Banc of America Advisors, LLC			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) [] (b) []			
3	SEC USE ONLY			
4	CITI	ZENS	SHIP OR PLACE OF ORGANIZAT	ION
			SOLE VOTING POWER	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING		5	SHARED VOTING POWER	3,881,348
		U	SOLE DISPOSITIVE POWER	0

PERSON V	SHARED DISPOSITIVE POWER 3,881,34	8		
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,881,348			
10	CHECK IF THE AGGREGATE AMOUNT IN ROW EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	(9)		
11	PERCENT OF CLASS REPRESENTED BY AMOUNT ROW (9) 2.67%	IN		
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IA			

CUSIP No. 886547108					
1	NAN	NAMES OF REPORTING PERSONS			
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):				
	Banc	of An	nerica Capital Management, LLC.		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) []				
	(b) [(b) []			
3	SEC	SEC USE ONLY			
4	CITI	CITIZENSHIP OR PLACE OF ORGANIZATION			
			SOLE VOTING POWER	406,052	
NUMBER O	F	5			

SHARES BENEFICIALLY		Sl	HARED VOTING POWER	0
OWNED BY EAR REPORTING PERSON WIT	G ,	so	LE DISPOSITIVE POWER	406,052
			SHARED DISPOSITIVE POWER	0
9			AMOUNT BENEFICIALLY ING PERSON	OWNED BY
	406,052			
10			E AGGREGATE AMOUNT RTAIN SHARES (SEE INSTR	` ′
PERCENT OF CLASS REPRESENTED BY AMOUNT I ROW (9) 0.28%			AMOUNT IN	
	0.2070			
12 TYPE		REPO	RTING PERSON (SEE INSTR	RUCTIONS)
	IA			

CUSIP No. 8865	CUSIP No. 886547108							
1	NAMES OF REPORTING PERSONS							
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):							
	Marsico Management Holdings, L.L.C.							
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) []							
	(b) []							
3	SEC USE ONLY							

4	CITI	ZENS	SHIP OR PLACE OF ORGANIZAT	TION
			SOLE VOTING POWER	0
NUMBER OI SHARES	F	6	SHARED VOTING POWER	18,710,214
BENEFICIALI OWNED BY EA	СН		SOLE DISPOSITIVE POWER	0
REPORTING PERSON WITH		7 8	SHARED DISPOSITIVE POWER	20,037,489
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 20,037,489			OWNED BY
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 13.80%			
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)			RUCTIONS)
	нс			

CUSIP No. 8865	17108		
1	NAMES OF REPORTING PERSONS		
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSO (ENTITIES ONLY):	NS	
	Bank of America Trust Company of Delaware NA		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) []		
	(b) []		
3	SEC USE ONLY		
4	CITIZENSHIP OR PLACE OF ORGANIZATION		
	SOLE VOTING POWER 310		
	5		

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NUMBER OF SHARES BENEFICIALLY		6	SHARED VOTING POWER	0
OWNED BY EA	BENEFICIALLY OWNED BY EACH REPORTING		SOLE DISPOSITIVE POWER	0
PERSON WITH		8	SHARED DISPOSITIVE POWER	0
9			TE AMOUNT BENEFICIALLY ORTING PERSON	OWNED BY
	310			
10			THE AGGREGATE AMOUNT CERTAIN SHARES (SEE INSTRU	
	11			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.00%			
12	TYPE	YPE OF REPORTING PERSON (SEE INSTRUCTIONS)		
ВК				

1	NAMES OF REPORTING PERSONS				
	(EN	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Marsico Capital Management, LLC			
2	GRO	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) [] (b) []			
3	SEC	SEC USE ONLY			
4	CIT	CITIZENSHIP OR PLACE OF ORGANIZATION			
	,,		SOLE VOTING POWER	18,710,214	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		5	SHARED VOTING POWER	0	
		0	SOLE DISPOSITIVE POWER	20,037,489	
		7 8	SHARED DISPOSITIVE POWER	0	
9			TE AMOUNT BENEFICIALLY ORTING PERSON	OWNED BY	

10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 13.80%
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IA

CUSIP No. 886547	108			
1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): NationsBanc Montgomery Holdings Corporation			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) [] (b) []			
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION			
			SOLE VOTING POWER	0
NUMBER OF	'	5 6	SHARED VOTING POWER	2,565
SHARES BENEFICIALL OWNED BY EAC		U	SOLE DISPOSITIVE POWER	0
REPORTING PERSON WITH		7 8	SHARED DISPOSITIVE POWER	2,565
			, It	

9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,565
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.00%
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) HC

CUSIP No. 886547			
1	I.R.S. II (ENTITI	OF REPORTING PERSONS DENTIFICATION NO. OF ABO' ES ONLY): .merica Securities LLC	VE PERSONS
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) [] (b) []		
3	SEC USE ONLY		
4	CITIZEN	SHIP OR PLACE OF ORGANIZAT	TION
		SOLE VOTING POWER	2,565
NUMBER OF	5	SHARED VOTING POWER	0
SHARES BENEFICIALL	Y	SOLE DISPOSITIVE POWER	2,565
OWNED BY EAC REPORTING			

PERSON WI	SHARED DISPOSITIVE POWER 0
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,565
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.00%
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) BD

Item 1(a). Name of Issuer:

Tiffany & Co.

Item 1(b). Address of Issuer's Principal Executive Offices:

727 Fifth Ave.

New York, NY 10022

Item 2(a). Name of Person Filing:

Bank of America Corporation

NB Holdings Corporation

Bank of America N.A.

Bank of America Trust Company of Delaware N.A.

Banc of America Advisors, LLC

Banc of Amercia Capital Management, LLC

Marsico Management Holdings, L.L.C.

Marsico Capital Management, LLC

NationsBanc Montgomery Holdings Corporation

Banc of America Securities LLC

Item 2(b). Address of Principal Business Office or, if None,

Residence:

Bank of America Corporation

100 North Tryon Street

Charlotte, NC 28255

Item 2(c). Citizenship:

Delaware

Item 2(d). Title of Class of Securities: Common Stock

Item 2(e). CUSIP Number: 886547108

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or

13d-2(b) or (c), Check Whether the Person Filing is a:

- (a) [] Broker or dealer registered under Section 15 of the Exchange Act.
- (b) [] Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c) [] Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d) [] Investment company registered under Section 8 of the Investment Company Act.
- (e) [] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) [] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) [x] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership:

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G (p. 2), which are incorporated herein by reference.

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 [].

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:

NB Holdings Corporation

Bank of America N.A.

Bank of America Trust Company of Delaware N.A.

Banc of America Advisors, LLC

Banc of America Capital Management, LLC

Marsico Management Holdings, L.L.C.

Marsico Capital Management, LLC

NationsBanc Montgomery Holdings Corporation

Banc of America Securities LLC

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 each of the undersigned certifies that, to the best of their knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

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

Dated: February 14, 2003

Bank of America Corporation

Bank of America Trust Company of Delaware NA

Bank of America NA

NB Holdings Corporation

By: /s/ Charles F Bowman

Charles F Bowman

Senior Vice President

NationsBanc Montgomery Holdings Corporation

By: /s/ Neil A. Cotty

Neil A. Cotty

Senior Vice President

Banc of America Securities LLC

By: /s/ Benedict Wilkinson

Benedict Wilkinson

Managing Director

Banc of America Advisors, LLC

Banc of America Capital Management, LLC

By: /s/ Michael Bernadino

Michael Bernadino as attorney-in-fact pursuant to the powers of attorney dated February 14, 2002 attached hereto as exhibits B & C

Marsico Management Holdings, L.L.C.

By: /s/ Robert H. Gordon

Robert H. Gordon

President

Marsico Capital Management, LLC

By: /s/ Frances Amos

Frances Amos

Compliance Counsel

EXHIBIT A - JOINT FILING AGREEMENT

The undersigned hereby agrees that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

Dated: February 14, 2003

Bank of America Corporation

Bank of America Trust Company of Delaware NA

Bank of America NA

NB Holdings Corporation

By: /s/ Charles F Bowman

Charles F Bowman

Senior Vice President

NationsBanc Montgomery Holdings Corporation

By: /s/ Neil A. Cotty

Neil A. Cotty

Senior Vice President

Banc of America Securities LLC

By: /s/ Benedict Wilkinson

Benedict Wilkinson

Managing Director

Banc of America Advisors, LLC

Banc of America Capital Management, LLC

By: /s/ Michael Bernadino

Michael Bernadino as attorney-in-fact pursuant to the powers of attorney dated February 14, 2002 attached hereto as exhibits B & C

Marsico Management Holdings, L.L.C.

By: /s/ Robert H. Gordon

Robert H. Gordon

President

Marsico Capital Management, LLC

By: /s/ Frances Amos

Frances Amos

Compliance Counsel

EHXIBIT B - POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that Banc of America Advisors, LLC hereby makes, constitutes and appoints Michael Bernadino and Vince Faughnan, and each of them acting individually, its true and lawful attorney with power to act without any other and with full power of substitution, to prepare, execute, deliver and file in its name and on its behalf, all filings required under Section 13 of the Securities Exchange Act of 1934, and all exhibits thereto and all documents in support thereof or supplemental thereto, and any and all amendments or supplements to the foregoing, hereby ratifying and confirming all acts and things which said attorneys or attorney might do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, Banc of America Advisors, LLC has caused this power of attorney to be signed on its behalf as of the date indicated below.

BANC OF AMERICA ADVISORS, LLC

By: /s/ Edward D. Bedard

Edward D. Bedard

Managing Director

February 14, 2002

EXHIBIT C - POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that Banc of America Capital Management, LLC hereby makes, constitutes and appoints Michael Bernadino and Vince Faughnan, and each of them acting individually, its true and lawful attorney with power to act without any other and with full power of substitution, to prepare, execute, deliver and file in its name and on its behalf, all filings required under Section 13 of the Securities Exchange Act of 1934, and all exhibits thereto and all documents in support thereof or supplemental thereto, and any and all amendments or supplements to the foregoing, hereby ratifying and confirming all acts and things which said attorneys or attorney might do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, Banc of America Capital Management, LLC has caused this power of attorney to be signed on its behalf as of the date indicated below.

BANC OF AMERICA CAPITAL MANAGEMENT, LLC

By: /s/ Edward D. Bedard

Edward D. Bedard

Managing Director

February 14, 2002