



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 11, 2009

Robert K. Shearer
Senior Vice President and Chief Financial Officer
V. F. Corporation
105 Corporate Center Boulevard
Greensboro, NC 27408

Re: V. F. Corporation
Form 10-K for Fiscal Year Ended December 29, 2007
Filed February 26, 2008
Definitive Proxy Statement on Schedule 14A
Filed March 17, 2008
File No. 001-05256

Dear Mr. Shearer:

We have completed our review of your Form 10-K, Definitive Proxy Statement on Schedule 14A, and related correspondence and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director