



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2024

Matthew Puckett  
Chief Financial Officer  
V.F. Corporation  
1551 Wewatta Street  
Denver, CO 80202

**Re: V.F. Corporation**  
**Form 8-K**  
**Filed December 18, 2023**  
**File No. 001-05256**

Dear Matthew Puckett:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Manufacturing

cc: Eric Forni, Esq.