

Mail Stop 3561

October 12, 2005

Mr. Jacob Holland  
Vice President and Secretary  
Anvil Holdings, Inc.  
228 East 45th Street  
New York, New York 10017

RE: Anvil Holdings, Inc.  
Form 10-K for Fiscal Year Ended January 29, 2005  
Form 10-Q for Fiscal Quarter Ended July 30, 2005  
Filed April 21, 2005 and September 13, 2005  
File No. 333-26999

Dear Mr. Holland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief

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