

MAIL STOP 3561

October 12, 2005

Mr. W. Edward Clingman, Jr.  
Principal  
Clingman & Hanger Management Associates, LLC  
11038 Lakeridge Parkway, Suite 4  
Ashland, VA 23005

**Re: Fruit of the Loom Unsecured Creditors Trust  
Amendment No. 1 to Form 10-K  
Filed October 7, 2005  
File No. 001-08941**

Dear Mr. Clingman:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies

cc: Michael P. Weiner, Pepper Hamilton LLP