



DIVISION OF
CORPORATION FINANCE

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

November 27, 2023

Joseph Alkire
Chief Financial Officer
Kontoor Brands, Inc.
400 N. Elm Street
Greensboro , North Carolina 27401

Re: Kontoor Brands, Inc.
Form 10-K for the year ended December 31, 2022
File No. 1-38854

Dear Joseph Alkire:

We have completed our review of your filing. 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