

Mail Stop 3561

October 1, 2007

Mr. William L. McComb  
Chief Executive Officer  
Liz Claiborne, Inc.  
1441 Broadway  
New York, New York 10018

**Re: Liz Claiborne, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2006**  
**Filed February 28, 2007**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2007**  
**Filed May 1, 2007**  
**File No. 1-10689**

Dear Mr. McComb:

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

Sincerely,

William H. Thompson  
Branch Chief