



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 28, 2009

Via U.S. Mail and Facsimile (212-626-1803)

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

**Re: Liz Claiborne, Inc.  
Form 10-K for the Fiscal Year Ended January 3, 2009  
Filed March 4, 2009  
File No. 1-10689**

Dear Mr. McComb:

We have limited our review of your filing to disclosure relating to your contacts with countries that have been identified as a state sponsor of terrorism, and we have the following comments. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with supplemental information, so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note from disclosure on pages 8 and 14 that you distribute your products in the Middle East. Iran, Sudan and Syria, countries generally understood to be included in references to the Middle East, are identified by the State Department as state sponsors of terrorism, and are subject to U.S. economic sanctions and export controls. We also note that according to your subsidiary Mexx's website, they may sell products or operate stores in Syria. We also note a December 2006 article stating that MAF Fashion and Majid Al Futtaim Group were granted exclusive rights to sell certain Liz Claiborne brands in the Middle East, North Africa and the Levant region, which includes Syria. We note that according to Majid Al Futtaim

Group's website, they plan to develop shopping centers and stores in Syria. Finally, we note a January 2002 news article stating that M. H. Alshaya, a franchisee of your products, intended to explore retail opportunities in Syria. Please respond to the following:

- Please describe to us the nature and extent of your past, current, and anticipated contacts with Iran, Sudan or Syria, if any, whether through affiliates, distributors, or other direct or indirect arrangements. Your response should describe any products and services you have provided to those countries, and any agreements, commercial arrangements, or other contacts you have had with the governments of those countries or entities controlled by those governments;
- In this respect, please tell us whether Mexx operates any stores in Syria and whether they sell any products in Syria;
- Please tell us whether MAF Fashion or Majid Al Futtaim sells or plans to sell your products in Syria or Sudan or has plans to open Mexx stores in Syria or Sudan; and
- Please tell us whether M.H. Alshaya sells any of your products in Syria.

\* \* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include all information required under the Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and

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- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please understand that we may have additional comments after we review your response to our comment. Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 if you have any questions about the comment or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance