



DIVISION OF
CORPORATION FINANCE

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

August 19, 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 refer you to our comment letters dated April 28, 2009 and June 19, 2009 regarding business contacts with the Middle East and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance