

September 29, 2010

Andrew Warren, Chief Financial Officer  
Liz Claiborne, Inc.  
1441 Broadway  
New York, New York 10018

**RE: Liz Claiborne, Inc.  
Form 10-K for FYE January 2, 2010  
Filed February 23, 2010;  
DEF14A for Annual Meeting on May 27, 2010  
Filed April 13, 2010**

Dear Mr. Warren:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director