



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 18, 2008

Mr. Emanuel Chirico
Chairman and Chief Executive Officer
Phillips-Van Heusen Corp.
200 Madison Avenue
New York, NY 10016

Re: Phillips-Van Heusen Corp.
Form 10-K for Fiscal Year Ended February 3, 2008
Filed April 3, 2008
File No. 001-07572

Dear Mr. Chirico:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services