



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2011

Emanuel Chirico  
Chairman and Chief Executive Officer  
Phillips-Van Heusen Corporation  
200 Madison Avenue  
New York, New York, 10016

**Re: Phillips-Van Heusen Corporation**  
**Form 10-K for Fiscal Year Ended January 31, 2010**  
**Filed March 31, 2010**  
**File No. 001-07572**

Dear Mr. Chirico:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Mark D. Fischer, Esq.  
Fax: 212-381-3993