



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

August 21, 2017

Via E-mail

Michael A. Shaffer
Chief Financial Officer
PVH Corp.
200 Madison Avenue
New York, New York 10016

Re: PVH Corp.
Form 10-K for the Year Ended January 29, 2017
Filed March 24, 2017
File No. 001-07572

Dear Mr. Shaffer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker for

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining