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PHILLIPS - VAN HEUSEN CORPORATION

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MARK D. FISCHER
VICE PRESIDENT, GENERAL COUNSEL
AND SECRETARY

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September 17, 2002

Via Facsimile (202) 824-5091 and Federal Express

Mr. Jonathan G. Katz
Secretary
Securities Exchange Commission
450 Fifth Street, N.W.
Washington, D.C., 20549

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OFFICE OF THE SECRETARY

SEP 17 2002

Dear Mr. Katz:

Pursuant to Securities Exchange Commission Order No. 4-460, attached are the Statements Under Oath of Bruce J. Klatsky, Principal Executive Officer, and Emanuel Chirico, Principal Financial Officer of Phillips-Van Heusen Corporation regarding facts and circumstances relating to Exchange Act filings.

Please contact me if you have any questions.

Very truly yours,


Mark D. Fischer

MDF/sl

Enc.

cc: Bruce J. Klatsky
Emanuel Chirico

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**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Emanuel Chirico, state and attest that:

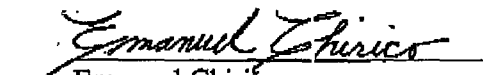
(1) To the best of my knowledge, based upon a review of the covered reports of Phillips-Van Heusen Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).


(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended February 3, 2002 of Phillips-Van Heusen Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Phillips-Van Heusen Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Emanuel Chirico
 Principal Financial Officer
 September 17, 2002

Subscribed and sworn to
before me this 17th day of
September 2002.


 Notary Public
 My Commission Expires: March 21, 2006

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MARK D. FISCHER
 Notary Public, State of New York
 No. 30-4928604
 Qualified in Westchester County
 Commission Expires March 21, 2006