

**Mail Stop 3561**

September 25, 2006

By U.S. Mail

Mr. Michael Shaffer  
Chief Executive Officer  
Phillips-Van Heusen Corporation  
200 Madison Avenue  
New York, New York 10016

**Re: Phillips-Van Heusen Corporation  
Form 10-K for the year ended January 30, 2005  
Filed April 14, 2005  
File No. 1-07572**

Dear Mr. Shaffer:

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

Sincerely,

Michael Moran  
Branch Chief