

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

DIVISION OF CORPORATION FINANCE

July 25, 2013

<u>Via E-mail</u> Michael Shaffer Chief Financial Officer PVH Corp. 200 Madison Avenue New York, New York 10016

> Re: PVH Corp. Form 10-K for Fiscal Year Ended February 3, 2013 Filed April 3, 2013 File No. 1- 07572

Dear Mr. Shaffer:

We refer you to our comment letter dated July 9, 2013, regarding business contacts with Sudan, Syria and Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: John Reynolds Assistant Director Division of Corporation Finance

> Mark D. Fischer General Counsel PVH Corp.