

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

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