



DIVISION OF
CORPORATION FINANCE

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

July 10, 2018

Via E-mail

Emanuel Chiraco
Chief Executive Officer
PVH Corp.
200 Madison Avenue
New York, NY 10016

**Re: PVH Corp.
Form 10-K for Fiscal Year Ended February 4, 2018
File No. 001-07572**

Dear Mr. Chiraco:

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

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining