SECURITIES & EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

X QUARTERLY REPORT UNDER SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended July 31, 1994

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from   to

Commission file number   1-724

PHILLIPS-VAN HEUSEN CORPORATION
(Exact name of registrant as specified in its charter)

Delaware	13-1166910
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

1290 Avenue of the Americas	New York, New York	10104
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number   (212) 541-5200

Indicate by check mark whether registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrant was required to file such reports), and (2) has been subject to such filing requirement for the past 90 days.
Yes X No

The number of outstanding shares of common stock, par value $1.00 per share, of Phillips-Van Heusen Corporation as of August 25, 1994: 26,560,915 shares.

PHILLIPS-VAN HEUSEN CORPORATION

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Independent Auditors Review Report

Stockholders and Board of Directors
Phillips-Van Heusen Corporation

We have reviewed the accompanying condensed consolidated balance sheet of Phillips-Van Heusen Corporation as of July 31, 1994, and the related condensed consolidated statements of income and cash flows for the 13 and 26 week periods ended July 31, 1994 and August 1, 1993. These financial statements are the responsibility of the Company's management.

We conducted our reviews in accordance with standards established by the American Institute of Certified Public Accountants. A review of interim financial information consists principally of applying analytical procedures to financial data, and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, which will be performed for the full year with the objective of expressing an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying condensed consolidated financial statements referred to above for them to be in conformity with generally accepted accounting principles.

We have previously audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Phillips-Van Heusen Corporation as of January 30, 1994, and the related consolidated statements of income, stockholders' equity, and cash flows for the year then ended (not presented herein) and in our report dated March 17, 1994, we expressed an unqualified opinion on those consolidated financial statements. In our opinion, the information set forth in the accompanying condensed consolidated balance sheet as of January 30, 1994, is fairly stated, in all material respects, in relation to the consolidated balance sheet from which it has been derived.

ERNST & YOUNG LLP

New York, New York
August 16, 1994

Phillips-Van Heusen Corporation
Consolidated Balance Sheets
(In thousands, except share data)

	UNAUDITED July 31, 1994	AUDITED January 30, 1994
ASSETS		
Current Assets:		
Cash, including cash equivalents of $13,885 and $66,064	$ 16,958	$ 68,070
Trade receivables, less allowances of $1,468 and $2,171	69,752	61,986
Other receivables	5,228	3,847
Inventories	294,912	269,871
Other, including deferred taxes of $5,727	17,562	14,928
Total Current Assets	404,412	418,702
Property, Plant and Equipment	117,758	109,506
Intangibles Applicable to Businesses Acquired	17,961	18,189
Other Assets, including deferred taxes of $4,608	8,206	8,374
	$548,337	$554,771
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable	$ 37,601	$ 42,188
Accrued expenses	61,901	60,696
Accrued income taxes	1,766	6,027
Current portion of long-term debt	245	245
Total Current Liabilities	101,513	109,156
Long-Term Debt, less current portion	169,937	169,934
Other Liabilities	30,177	28,882
Stockholders' Equity:		
Preferred Stock, par value $100 per share; 150,000 shares authorized, no shares outstanding		
Common Stock, par value $1 per share; 100,000,000 shares authorized; shares issued 33,289,477 and 33,190,750	33,289	33,191
Additional Capital	118,956	118,360
Retained Earnings	268,272	269,055
	420,517	420,606
Less: 6,728,576 shares of common stock held in treasury--at cost	(173,807)	(173,807)
Total Stockholders' Equity	246,710	246,799
	$548,337	$554,771

See accompanying notes.

Phillips-Van Heusen Corporation
Consolidated Statements of Income
Unaudited
(In thousands, except per share amounts)

	Thirteen Weeks Ended		Twenty-Six Weeks Ended	
	July 31, 1994	August 1, 1993	July 31, 1994	August 1, 1993
Net sales	$283,771	$264,016	$522,668	$485,940
Cost of goods sold	189,010	167,016	348,745	310,816
Gross profit	94,761	97,000	173,923	175,124
Selling, general and administrative expenses	82,459	81,344	163,830	158,572
Income before interest and taxes	12,302	15,656	10,093	16,552
Interest expense, net	3,362	4,380	6,684	8,498
Income before taxes	8,940	11,276	3,409	8,054
Income taxes	3,205	3,519	1,205	2,505
Net income	5,735	7,757	2,204	5,549
Net income per share	$ 0.21	$ 0.29	$ 0.08	$ 0.21
Cash dividends per share	$ 0.0375	$ 0.0375	$ 0.075	$ 0.075

See accompanying notes.

Phillips-Van Heusen Corporation
Consolidated Statements of Cash Flows
Unaudited
(In Thousands)

	Twenty-Six Weeks Ended	
	July 31, 1994	August 1, 1993
OPERATING ACTIVITIES:		
Net Income	$ 2,204	$ 5,549
Adjustments to reconcile net income to net cash used by operating activities:		
Depreciation and amortization	11,458	9,174
Other-net	(2,028)	43
	11,634	14,766
Changes in operating assets and liabilities:		
Receivables	(9,147)	(10,274)
Inventories	(25,041)	(72,239)
Accounts payable and accrued expenses	(8,188)	(3,551)
Other-net	(2,634)	(1,990)
Net Cash Used By Operating Activities	(33,376)	(73,288)
INVESTING ACTIVITIES:		
Plant and equipment acquired	(20,736)	(20,022)
Contributions from landlords	4,010	3,905
Other-net	1,283	2,985
Net Cash Used By Investing Activities	(15,443)	(13,132)
FINANCING ACTIVITIES:		
Proceeds from revolving line of credit and long-term borrowings		25,000
Payments on revolving line of credit and long-term borrowings		(2)
Exercise of stock options	694	966
Payment of dividends	(2,987)	(2,931)
Net Cash (Used) Provided By Financing Activities	(2,293)	23,033
(DECREASE) IN CASH	(51,112)	(63,387)
Cash at beginning of period	68,070	77,063
Cash at end of period	$16,958	$ 13,676

See accompanying notes.

Phillips-Van Heusen Corporation

Notes To Consolidated Financial Statements

(In Thousands)

GENERAL

The accompanying unaudited consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. Accordingly, they do not contain all disclosures required by generally accepted accounting principles for complete financial statements. Reference should be made to the annual financial statements, including the footnotes thereto, included in the Company's Annual Report to Stockholders for the year ended January 30, 1994.

The results of operations for the thirteen and twenty-six weeks ended July 31, 1994 and August 1, 1993 are not necessarily indicative of those for a full fiscal year because of seasonal factors. The data contained in these financial statements are unaudited and are subject to year-end adjustments; however, in the opinion of management, all known adjustments (which consist only of normal recurring accruals) have been made to present fairly the consolidated operating results for the unaudited periods.

Certain reclassifications have been made to the segment information for the thirteen and twenty-six weeks ended August 1, 1993 to present that information on a basis consistent with the thirteen and twenty-six weeks ended July 31, 1994.

INVENTORIES

Inventories are summarized as follows:

	July 31, 1994	January 30, 1994
Raw materials	$ 19,905	$ 16,710
Work in process	19,449	13,941
Finished goods	255,558	239,220
Total	$294,912	$269,871

Inventories are stated at the lower of cost or market. Cost for the apparel business is determined principally using the last-in first-out method (LIFO). Cost for the footwear business is determined using the first-in first-out method (FIFO). Inventories would have been $13,691 and $11,500 higher than reported at July 31, 1994 and January 30, 1994, respectively, if the FIFO method of inventory accounting had been used for the apparel business.

The determination of cost of sales and inventories under the LIFO method can only be made at the end of each fiscal year based on inventory cost and quantities on hand. Interim LIFO determinations are based on management's estimates of expected year-end inventory levels and costs. Such estimates are subject to revision at the end of each quarter. Since estimates of future inventory levels and costs are subject to external factors, interim financial results are subject to year-end LIFO inventory adjustments.

SEGMENT DATA

The Company operates in two industry segments: (i) apparel - the manufacture, procurement for sale and marketing of a broad range of men's and women's apparel to traditional wholesale accounts as well as through Company-owned retail stores, and (ii) footwear - the manufacture, procurement for sale and marketing of a broad range of men's, women's and children's shoes to traditional wholesale accounts as well as through Company-owned retail stores.

Operating income represents net sales less operating expenses. Excluded from operating results of the segments are interest expense, net, corporate expenses and income taxes.

	Thirteen Weeks Ended		Twenty-Six Weeks Ended	
	July 31, 1994	August 1, 1993	July 31, 1994	August 1, 1993
Net sales-apparel	$191,135	$170,499	$350,238	$318,011
Net sales-footwear	92,636	93,517	172,430	167,929
Total net sales	$283,771	$264,016	$522,668	$485,940
Operating income-apparel	$ 3,923	$ 8,039	$ 2,303	$ 5,795
Operating income-footwear	10,438	10,696	12,355	15,540
Total operating income	14,361	18,735	14,658	21,335
Corporate expenses	(2,060)	(3,079)	(4,566)	(4,783)
Interest expense, net	(3,361)	(4,380)	(6,683)	(8,498)
Income before taxes	$ 8,940	$ 11,276	$ 3,409	$ 8,054

MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION

RESULTS OF OPERATIONS

Thirteen Weeks Ended July 31, 1994 Compared to Thirteen Weeks Ended August 1, 1993

APPAREL

Net sales of the Company's apparel segment in the second quarter were $191.1 million in 1994 and $170.5 million last year, an increase of approximately 12.1%. Growth of the Company's retail operations and the expanded offering of apparel in the Company's Bass stores accounted for this increase.

Operating income of the apparel segment decreased to $3.9 million in the second quarter of 1994 from $8.0 million in the second quarter of 1993. The 12.1% increase in sales and an ongoing expense reduction program were offset by significant costs associated with the introduction of the Company's new "Wrinkle-Free" dress shirts and reduced margins from a generally weak dress shirt market. The prior year's quarter also included the reversal of certain fringe benefit accruals. In addition, the second quarter LIFO charge was $1.8 million in 1994 compared to $47,000 last year. This increase was caused, in large part, by a 35% increase in cotton prices.

FOOTWEAR

Net sales of the Company's footwear segment, conducted through its Bass division, were $92.6 million in the second quarter of 1994 and $93.5 million last year, a decrease of approximately 1.0%. Increased sales of sandals were offset by reduced sales of canvas and "Buc" shoes and the closing of several unprofitable Bass retail stores.

Operating income of the footwear segment decreased to $10.4 million in the second quarter of 1994 from $10.7 million in the second quarter of 1993. The benefits from the Company's expense reduction program were offset by reduced margins on sales to traditional wholesale customers.

INTEREST EXPENSE

Net interest expense was $3.4 million in the second quarter of 1994 compared with $4.4 million last year. This decrease resulted from the Company's issuance of $100 million of 7.75% Debentures due 2023 in the fourth quarter of 1993 and the use of the net proceeds to redeem higher cost long-term debt.

INCOME TAXES

Income tax was estimated at rates of 35.9% and 35.3% for the second quarter and year of 1994 compared with last year's rates of 31.2% and 32.0% for the second quarter and year, respectively. The increase in rates is due to normally taxed income increasing more rapidly than tax exempt income from operations in Puerto Rico.

CORPORATE EXPENSES

Corporate expenses were $2.1 million in the second quarter of 1994 compared to $3.1 million in 1993. A modest increase in Corporate expenses was offset by a reduction to the Company's unfunded supplemental savings plan liability.

Twenty-Six Weeks Ended July 31, 1994 Compared to Twenty-Six Weeks Ended August 1, 1993

APPAREL

Net sales of the Company's apparel segment were $350.2 million during the first six months of 1994, an increase of 10.1% from the prior year's $318.0 million. Growth of the Company's retail operations and the expanded offering of apparel in the Company's Bass stores accounted for this increase.

Operating income of the apparel segment was $2.3 million in the six month period, compared to $5.8 million in the prior year. The 10.1% increase in sales and an ongoing expense reduction program were offset by significant costs associated with the introduction of the Company's new "Wrinkle-Free" dress shirts and reduced margins from a generally weak dress shirt market. The prior year also included the reversal of certain fringe benefit accruals. In addition, the current year includes a LIFO charge of $2.2 million compared with a charge of $1.6 million in the prior year. This increase was caused, in large part, by a 35% increase in cotton prices.

FOOTWEAR

Net sales of the Company's footwear segment were $172.4 million, an increase of 2.7% over the prior year's $167.9 million. Increased sales of sandals were offset, in part, by weaker sales of canvas and "Buc" shoes and the closing of several unprofitable Bass retail stores.

Operating income of the footwear segment decreased 20.5% to $12.4 million compared with $15.5 million in the prior year. The benefits from the Company's expense reduction program were offset by reduced margins on sales to traditional wholesale customers and from first quarter promotional selling in the Company's Bass stores to remove slower moving merchandise from inventory.

INTEREST EXPENSE

Net interest expense was $6.7 million in the first half of 1994 compared with $8.5 million last year. This decrease resulted from the Company's issuance of $100 million of 7.75% Debentures due 2023 in the fourth quarter of 1993 and the use of the net proceeds to redeem higher cost long-term debt.

INCOME TAXES

Income tax was estimated at a rate of 35.3% for the first half and year of 1994 compared with last year's rates of 31.5% and 32.0% for the first half and year, respectively. The increase in rate is due to normally taxed income increasing more rapidly than tax exempt income from operations in Puerto Rico.

CORPORATE EXPENSES

Corporate expenses were $4.6 million in the first half of 1994 compared to $4.8 million in 1993. A modest increase in Corporate expenses was offset by a reduction to the Company's unfunded supplemental savings plan liability.

SEASONALITY

The Company's business is seasonal, with higher sales and income during its third and fourth fiscal quarters. This reflects primarily the Company's significantly higher sales and operating margins during the Company's two peak retail selling seasons: the first running from the start of the summer vacation period in late May and continuing through September; the second being the Christmas selling season beginning with the weekend following Thanksgiving and continuing through the week after Christmas.

Also contributing to the strength of the third fiscal quarter is the high volume of fall shipments to customers of each wholesale division. Fall shipments are larger in volume and profitability than first fiscal quarter spring shipments. The slower spring selling season at wholesale combined with retail seasonality makes the first fiscal quarter particularly weak. As the Company continues to expand its retail business, these seasonal differences are expected to become more significant.

LIQUIDITY AND CAPITAL RESOURCES

The seasonal nature of the Company's business typically requires the use of cash to fund a build up in the Company's inventory in the first half of each fiscal year. During the third and fourth quarters, the Company's higher level of sales tends to reduce its inventory and generate cash from operations.

Cash used by operations in the first half totalled $33.4 million in 1994 and $73.3 million last year. This improvement was achieved as a result of the Company's focus on inventory management. Although the Company anticipates double-digit percentage sales growth in the second half of 1994, inventories are 10.9% lower at the end of the current quarter compared to the end of last year's second quarter.

For short-term liquidity, the Company has a revolving credit agreement under which the Company may, at its option, borrow and repay amounts up to a maximum of $85 million, except that for the Company's third quarter, during which period its borrowings peak, the maximum amount available to the Company is $100 million. The Company does not presently have any outstanding borrowings from its revolving credit facility and does not contemplate borrowing from this facility in the immediate future.

The Company's ability to generate earnings has enabled it to reduce its long-term debt (net of invested cash) as a percentage of total capital to 38.7% at the end of the current quarter compared to 42.3% at the end of last year's second quarter.

ITEM 4 - SUBMISSION OF MATTERS TO A VOTE OF STOCKHOLDERS

The Annual Meeting of Stockholders of the Registrant was held on June 14, 1994. The total shares of Common Stock entitled to vote were 26,545,580. There were present in person or by proxy holders of 93.7% of these shares.

The following directors were elected to serve for a term of three years:

	For	Vote Withheld
Ellis E. Meredith	24,660,514	205,100
Lawrence S. Phillips	24,590,284	275,330
Peter J. Solomon	24,576,434	289,180
Irwin W. Winter	24,589,335	276,279

The Company's Stock Option Plan was amended to ensure that options granted under such plan qualify as "performance-based compensation" under the Omnibus Budget Reconciliation Act of 1993 with a vote of 23,873,028 For and 769,609 Against.

Ernst & Young was appointed to serve as the Company's independent auditors until the next meeting of stockholders. The vote was 24,694,466 For and 32,720 Against.

The resolution proposed by a stockholder that new Directors be elected annually and not by classes, as is now provided, was defeated with a vote of 14,007,893 Against and 8,882,386 For.

The resolution proposed by a stockholder that the Company redeem the outstanding Preferred Stock Purchase Rights issued in 1986 was defeated with a vote of 11,867,561 Against and 10,921,728 For.

ITEM 6 - EXHIBITS AND REPORTS ON FORM 8-K

(a) The following exhibits are included herein:

4.1 Specimen of Common Stock certificate (incorporated by reference to Exhibit 4 to the Company's Annual Report on Form 10-K for the fiscal year ended January 31, 1981).

4.2 Preferred Stock Purchase Rights Agreement (the "Rights Agreement"), dated June 10, 1986 between PVH and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit 3 to the Company's Quarterly Report as filed on Form 10-Q for the period ended May 4, 1986).

4.3 Amendment to the Rights Agreement, dated March 31, 1987 between PVH and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit 4(c) to the Company's Annual Report on Form 10-K for the year ended February 2, 1987).

4.4 Supplemental Rights Agreement and Second Amendment to the Rights Agreement, dated as of July 30, 1987, between PVH and The Chase Manhattan Bank, N.A. (incorporated by reference to Exhibit (c)(4) to the Company's Schedule 13E-4, Issuer Tender Offer Statement, dated July 31,1987).

4.5 Credit Agreement, dated as of December 16, 1993, among PVH, Bankers Trust Company, The Chase Manhattan Bank, N.A., Citibank, N.A., The Bank of New York, Chemical Bank and Philadelphia National Bank, and Bankers Trust Company, as agent (incorporated by reference to Exhibit 4.5 to the Company's Annual Report on Form 10-K for the fiscal year ended January 30, 1994).

4.6 Note Agreement, dated October 1, 1992, among PVH, The Equitable Life Assurance Society of the United States, Equitable Variable Life Insurance Company, Unum Life Insurance Company of America, Nationwide Life Insurance Company, Employers Life Insurance Company of Wausau and Lutheran Brotherhood (incorporated by reference to Exhibit 4.21 to the Company's Annual Report on Form 10-K for the fiscal year ended January 31, 1993).

4.7 Indenture, dated as of November 1, 1993, between PVH and The Bank of New York, as Trustee (incorporated by reference to Exhibit 4.01 to the Company's Registration Statement on Form S-3 (Reg. No. 33-50751) filed on October 26, 1993).

10.1 1987 Stock Option Plan, including all amendments through March 30, 1993 (incorporated by reference to Exhibit 10.2 to the Company's Annual Report on Form 10-K for the fiscal year ended January 30, 1994).

10.2 1973 Employees' Stock Option Plan (incorporated by reference to Exhibit 1 to the Company's Registration Statement on Form S-8 (Reg. No. 2-72959) filed on July 15, 1981).

10.3 Supplement to 1973 Employees' Stock Option Plan (incorporated by reference to the Company's Prospectus filed pursuant to Rule 424(c) to the Registration Statement on Form S-8 (Reg. No. 2-72959) filed on March 31, 1982).

10.4 Phillips-Van Heusen Corporation Special Severance Benefit Plan (incorporated by reference to the Company's Report on Form 8-K filed on January 16, 1987).

10.5 Phillips-Van Heusen Corporation Capital Accumulation Plan (incorporated by reference to the Company's Report on Form 8-K filed on January 16, 1987).

10.6 Phillips-Van Heusen Corporation Amendment to Capital Accumulation Plan (incorporated by reference to Exhibit 10(n) to the Company's Annual Report on Form 10-K for the fiscal year ended February 2, 1987).

10.7 Form of Agreement amending Phillips-Van Heusen Corporation Capital Accumulation Plan with respect to individual participants (incorporated by reference to Exhibit 10(1) to the Company's Annual Report on Form 10-K for the fiscal year ended January 31, 1988).

10.8 Phillips-Van Heusen Corporation Supplemental Defined Benefit Plan, dated January 1, 1991, as amended and restated on June 2, 1992 (incorporated by reference to Exhibit 10.10 to the Company's Annual Report on Form 10-K for the fiscal year ended January 31, 1993).

10.9 Phillips-Van Heusen Corporation Supplemental Savings Plan, dated as of January 1, 1991 and amended and restated as of January 1, 1992 (incorporated by reference to Exhibit 10.29 to the Company's Annual Report on Form 10-K for the fiscal year ended February 2, 1992).

11. Computation of Earnings per Share.

15. Acknowledgement of Independent Auditors.

(b) Reports on Form 8-K

No reports have been filed on Form 8-K during the quarter covered by this report.

Exhibit 11

PHILLIPS-VAN HEUSEN CORPORATION
COMPUTATION OF EARNINGS PER SHARE
(In thousands, except per share amounts)

	Thirteen Weeks Ended		Twenty-Six Weeks Ended	
	July 31, 1994	August 1, 1993	July 31, 1994	August 1, 1993
Primary:				
Net income	$ 5,735	$ 7,757	$ 2,204	$ 5,549
Common shares and common share equivalents:				
Weighted average number of shares outstanding	26,555	26,089	26,537	26,050
Shares issuable upon exercise of dilutive common stock options, net of shares assumed to be repurchased (at the average period market price) out of proceeds obtained therefrom	643	974	721	1,003
Total common shares and common share equivalents	27,198	27,063	27,258	27,053
Net income per common share and common share equivalents	$ 0.21	$ 0.29	$ 0.08	$ 0.21
Fully diluted:				
Net income	$ 5,735	$ 7,757	$ 2,204	$ 5,549
Total common shares and common share equivalents (see above)	27,198	27,063	27,258	27,053
Additional shares issuable upon the exercise of dilutive common stock options, net of shares assumed to be repurchased (at the greater of average period or period end market price)				
Total common shares and common share equivalents assuming full dilution	27,198	27,063	27,258	27,053
Net income per common share and common share equivalents	(1)	(1)	(1)	(1)

(1) Amounts not shown since results are not different from primary net income per share.

August 16, 1994

Stockholders and Board of Directors
Phillips-Van Heusen Corporation

We are aware of the incorporation by reference in the Registration Statement (Form S-8, No. 33-59602), Registration Statement (Form S-8, No. 33-38698), Post-Effective amendment No. 1 to the Registration Statement (Form S-8, No. 33-24057), Post-Effective amendment No. 2 to the Registration Statement (Form S-8, No. 2-73803), Post-Effective amendment No. 4 to the Registration Statement (Form S-8, No. 2-72959), Post-Effective amendment No. 6 to the Registration Statement (Form S-8, No. 2-64564), and Post-Effective amendment No. 13 to the Registration Statement (Form S-8, No. 2-47910), of Phillips-Van Heusen Corporation of our report dated August , 1994 relating to the unaudited condensed consolidated interim financial statements of Phillips-Van Heusen Corporation which are included in its Form 10-Q for the three and six month periods ended July 31, 1994.

Pursuant to Rule 436(c) of the Securities Act of 1933, our report is not a part of the registration statements or post-effective amendments prepared or certified by accountants within the meaning of Section 7 or 11 of the Securities Act of 1933.

ERNST & YOUNG LLP

New York, New York

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

PHILLIPS-VAN HEUSEN CORPORATION
Registrant

September 9, 1994

/s/ Emanuel Chirico
Emanuel Chirico, Controller
Vice President and
Chief Accounting Officer