



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

DIVISION OF  
CORPORATION FINANCE

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