

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

Phillips Van Heusen

(Name of Issuer)

Common Stock = \$1.00 par value

(Title of Class of Securities)

718592108

(CUSIP Number)

Check the following box if a fee is being paid with this statement [].
(A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.)
(See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 718592108

13G

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1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

The Crabbe Huson Group, Inc.
93-0768238

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) []
(b) [x]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Oregon

NUMBER OF SHARES BENEFICIALLY OWNED BY 5 SOLE VOTING POWER 0

6 SHARED VOTING POWER

EACH
REPORTING
PERSON
WITH

2,469,500

7 SOLE DISPOSITIVE POWER
0

8 SHARED DISPOSITIVE POWER
2,469,500

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,469,500

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

9.14

12 TYPE OF REPORTING PERSON*

IA

*SEE INSTRUCTIONS BEFORE FILLING OUT

- Item 1. (a) Name of Issuer:
Phillips Van Heusen, a Delaware Corporation
- (b) Address of Issuer's Principal Executive Offices:
1290 Avenue of the Americas, New York, NY 10104

- Item 2. (a) Name of Person Filing:
The Crabbe Huson Group, Inc.
- (b) Address of Principal Business Office:
121 SW Morrison, Suite 1400, Portland, OR 97204
- (c) Citizenship:
Oregon
- (d) Title of Class of Securities:
Common Stock, par value \$1.00 per share
- (e) CUSIP Number:
718592108

Item 3. If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b), check whether the person filing is a:

- (a) Broker or Dealer registered under Section 15 of the Act
- (b) Bank as defined in section 3(a)(6) of the Act
- (c) Insurance Company as defined in section 3(a)(19) of the Act
- (d) Investment Company registered under section 8 of the Investment Company Act
- (e) Investment Adviser registered under section 203 of the Investment Advisers Act of 1940
- (f) Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Section 240.13d-1(b)(1)(ii)(F)
- (g) Parent Holding Company, in accordance with Section 240.13d-1(b)(1)(ii)(G)
- (h) Group, in accordance with Section 240.13d-1(b)(1)(ii)(H)

Item 4. Ownership.

(a) & (b) The aggregate number of shares owned beneficially by the reporting person is 2,469,500, representing 9.14% of the outstanding common shares.

(c) The aggregate number of shares of the Issuer beneficially owned by each reporting person is set forth below:

The Crabbe Huson Group, Inc. does not directly own any shares of the Issuer. It shares voting and dispositive power with respect to the 2,469,500 shares owned by approximately 33 of its clients.

Item 5. Ownership of Five Percent or Less of a Class.
N/A

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.
N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on By the Parent Holding Company.
N/A

Item 8. Identification and Classification of Members of the Group.
The Crabbe Huson Group, Inc. disclaims beneficial ownership of all shares owned by each of its clients and also disclaims that a "group" within the meaning of Rule 13d-5(b) under the Securities Exchange Act of 1934 has been or will be formed.

Item 9. Notice of Dissolution of Group.
N/A

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: April 7, 1997

The Crabbe Huson Group, Inc.

By: /s/James E. Crabbe

James E. Crabbe
President