

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

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

Delaware

(State or other jurisdiction of
incorporation or organization)

13-1155910

(I.R.S. Employer Identification Number)

200 Madison Avenue
New York, New York 10016
(212) 381-3500

(Address, including zip code, and telephone number,
including area code, of Registrant's principal executive
offices)

Mark D. Fischer, Esq.
Senior Vice President,
General Counsel and Secretary
200 Madison Avenue
New York, New York 10016
(212) 381-3500

(Name, address, including zip code, and telephone
number, including area code, of agent for service)

PHILLIPS-VAN HEUSEN CORPORATION
2006 STOCK INCENTIVE PLAN
(Full title of the plan)

With Copy to:

MARTHA N. STEINMAN, ESQ.
DEWEY & LeBOEUF LLP
1301 AVENUE OF THE AMERICAS
NEW YORK, NY 10019
(212) 259-8000

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered⁽¹⁾	Proposed Maximum Offering Price Per Share⁽²⁾	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee⁽³⁾
Common Stock, par value \$1.00 per share	11,387	\$38.68	\$440,449	\$4

1. In addition, pursuant to Rule 416(a) under the Securities Act of 1933, this registration statement also covers any additional securities to be offered or issued in connection with a stock split, stock dividend or similar transaction.

2. Determined on the basis of the average of the high and low sale price of the common stock as reported in the consolidated reporting system on June 24, 2008, solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933.

3. Pursuant to Rule 457(p) under the Securities Act of 1933, the aggregate total registration fee of \$17 is offset by the registration fee previously paid by Phillips-Van Heusen Corporation (the "Registrant") with respect to certain unissued and unused shares of Common Stock previously registered by the Registrant on its Registration Statement on Form S-8, Registration No. 333-109000 (the "2003 Registration Statement"). The amount of the registration fee was calculated as the difference between the aggregate registration fee of \$17 (calculated based on the number of shares registered hereunder) less \$13, which represents the portion of the registration fee associated with an aggregate of 11,387 deregistered shares that was previously paid in connection with the 2003 Registration Statement. The Registrant is filing with the Securities and Exchange Commission Post-Effective Amendment No. 2 to the 2003 Registration Statement deregistering the 11,387 shares referred to above, contemporaneously with the filing of this Registration Statement.

EXPLANATORY NOTE

The Registrant filed with the Securities and Exchange Commission (the "SEC") its Registration Statement on Form S-8, Registration No. 333-143921, on June 20, 2007 (the "2007 Registration Statement") pursuant to which it registered 3,991,167 shares of its Common Stock, par value \$1.00 per share (the "Common Stock"), to be offered and sold under its 2006 Stock Incentive Plan (the "2006 Plan"). Pursuant to the 2006 Plan, any shares of Common Stock that were available under a Prior Plan (as defined below) as of the date of its approval by the Registrant's stockholders or thereafter become available under a Prior Plan because of cancellations and terminations of outstanding options without exercise (other than by reason of expiration), are to be assigned to, and made available for issuance under, the 2006 Plan.

Accordingly, the shares registered pursuant to the 2007 Registration State ment include 991,167 shares of Common Stock that were previously available for grant (*i.e.*, not subject to outstanding awards) under the Registrant's 1997 Stock Option Plan, 2000 Stock Option Plan and 2003 Stock Option Plan (collectively, the "Prior Plans") as of June 13, 2006 and shares of Common Stock underlying grants under the Prior Plans that were outstanding on June 13, 2006 but which were terminated or were cancelled (other than by reason of exercise or expiration) between June 13, 2006 and June 18, 2007. (Such 991,167 shares had been previously registered under Registration Statements on Form S-8 (Registration Nos. 333-109000, 333-29765 and 333-41068) relating to the offer and sale of shares of Common Stock issuable under the Prior Plans and were subject to Post-Effective Amendments thereto filed on June 20, 2007 deregistering such shares thereunder.)

This Registration Statement on Form S-8 has been prepared and filed pursuant to and in accordance with the requirements of General Instruction E to Form S-8 for the purpose of registering under the Securities Act 11,387 additional shares of Common Stock to be offered and sold under the 2006 Plan. These shares represent shares of Common Stock underlying grants under the 2003 Stock Option Plan outstanding on June 13, 2006 that were forfeited (other than by reason or exercise or expiration) between June 19, 2007 and June 18, 2008 and, in accordance with the terms of the 2006 Plan, are to be assigned to and made available for grant under the 2006 Plan. (Such shares are being deregistered pursuant to Post-Effective Amendment No. 2 to the Registrant's Registration Statement on Form S-8, Registration No. 333-109000, relating to the 2003 Stock Option Plan, which Post-Effective Amendment is being filed simultaneously with the filing of this Registration Statement.) Pursuant to General Instruction E to Form S-8, the contents of the 2007 Registration Statement are incorporated into this Registration Statement by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 6. Incorporation of Documents by Reference.

The following documents, which have been filed with the SEC by the Registrant, are incorporated by reference in this Registration Statement:

(a) The Registrant's Annual Report on Form 10-K for the fiscal year ended February 3, 2008, filed April 3, 2008 (SEC File No. 001-07572);

(b) The Registrant's Quarterly Report on Form 10-Q for the quarter ended May 4, 2008, filed June 13, 2008 (SEC File No. 001-07572);

(c) The Registrant's Current Report on Form 8-K, filed May 29, 2008 (SEC File No. 001-07572), excluding the exhibit thereto;

(d) The Registrant's Current Report on Form 8-K, filed June 2, 2008 (SEC File No. 001-07572); and

(e) The information in respect of the Registrant's Common Stock under the caption "Description of Capital Stock" contained in the Registrant's Registration Statement on Form S-3 (Registration No. 33-46770) filed on March 27, 1992.

All documents that the Registrant subsequently files pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, other than any information it furnishes, rather than files, with the SEC pursuant to certain items of Form 8-K, prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for the purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

The following is a list of all exhibits filed as a part of this Registration Statement on Form S-8, including those incorporated herein by reference.

Exhibit Number	Description of Exhibit
4.1	Specimen of Common Stock certificate (incorporated by reference to Exhibit 4 to the Registrant's Annual Report on Form 10-K for the fiscal year ended January 31, 1981).
5.1	Opinion of Mark D. Fischer, Esq., General Counsel.
15.1	Letter re Unaudited Interim Financial Information.
23.1	Consent of Mark D. Fischer, Esq., General Counsel (included in Exhibit 5.1).
23.2	Consent of Ernst & Young LLP.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Phillips-Van Heusen Corporation certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of New York, state of New York, on the 26th day of June, 2008.

PHILLIPS-VAN HEUSEN CORPORATION

By: /s/ Emanuel Chirico

Emanuel Chirico

Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on the 26th day of June, 2008.

<u>Signature</u>	<u>Title</u>
<u>/s/ Emanuel Chirico</u> Emanuel Chirico	Chief Executive Officer; Director (Principal Executive Officer)
<u>/s/ Michael Shaffer</u> Michael Shaffer	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ Bruce Goldstein</u> Bruce Goldstein	Senior Vice President and Controller (Principal Accounting Officer)
<u>/s/ Mary Baglivo</u> Mary Baglivo	Director
<u>/s/ Edward H. Cohen</u> Edward H. Cohen	Director
<u>/s/ Joseph B. Fuller</u> Joseph B. Fuller	Director
<u>/s/ Margaret L. Jenkins</u> Margaret L. Jenkins	Director
<u>/s/ Bruce Maggin</u> Bruce Maggin	Director
<u>/s/ V. James Marino</u> V. James Marino	Director
<u>/s/ Henry Nasella</u> Henry Nasella	Director
<u>/s/ Rita M. Rodriguez</u> Rita M. Rodriguez	Director
<u>/s/ Craig Rydin</u> Craig Rydin	Director

INDEX TO EXHIBITS

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PHILLIPS-VAN HEUSEN CORPORATION

200 MADISON AVENUE, NEW YORK, NY 10016-3903 (212) 381-3500

MARK D. FISCHER
SENIOR VICE PRESIDENT, GENERAL COUNSEL
AND SECRETARY

DID: (212) 381-3509
FAX: (212) 381-3970
E-mail: markfischer@pvh.com

June 26, 2008

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Gentlemen:

I refer to the Registration Statement on Form S-8 (the "Registration Statement") filed by Phillips-Van Heusen Corporation, a Delaware corporation (the "Company"), with the Securities and Exchange Commission with respect to the registration of up to an aggregate of 11,387 shares of the Company's common stock, par value \$1.00 per share (the "Common Stock"), to be issued in connection with the Company's 2006 Stock Incentive Plan (the "Plan").

I have made such examination as I have deemed necessary for the purpose of this opinion.

Based upon such examination, it is my opinion, that, when the Registration Statement has become effective under the Securities Act of 1933, as amended, and when the shares of Common Stock to be issued are sold and paid for in the manner described in the Plan, the Common Stock so issued will have been validly issued, fully paid and non-assessable.

My opinion is limited to the General Corporation Law of the State of Delaware. This opinion is given as of the date hereof and I assume no obligation to advise you of changes that may hereafter be brought to my attention.

I hereby consent to the use of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ Mark D. Fischer

Mark D. Fischer

Acknowledgment of Independent Registered Public Accounting Firm

June 24, 2008

Board of Directors and Stockholders
Phillips-Van Heusen Corporation

We are aware of the incorporation by reference in the Registration Statement (Form S-8 No. 333-) of Phillips-Van Heusen Corporation for the registration of 11,387 shares of its common stock of our reports dated June 4, 2008 and June 17, 2007 relating to the unaudited condensed consolidated interim financial statements of Phillips-Van Heusen Corporation that are included in its Form 10-Q for the thirteen week periods ended May 4, 2008 and May 6, 2007.

/s/ Ernst & Young

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-) pertaining to the Phillips-Van Heusen Corporation 2006 Stock Incentive Plan of our reports dated March 24, 2008, with respect to the consolidated financial statements and schedules of Phillips-Van Heusen Corporation included in its Annual Report (Form 10-K) for the year ended February 3, 2008, and the effectiveness of internal control over financial reporting of Phillips-Van Heusen Corporation, filed with the Securities and Exchange Commission.

New York, NY
June 24, 2008

/s/ Ernst & Young