

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 11-K

ANNUAL REPORT
PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

(Mark One):

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934 [FEE REQUIRED].

For the fiscal year ended December 31, 1994

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934 [NO FEE REQUIRED].

For the transition period from _____ to _____

Commission file number 1-724

A. Full title of the plan and the address of the plan, if different
from that of the issuer named below: PVH Associates Investment Plan For
Hourly Associates Who Are Residents Of The Commonwealth Of Puerto Rico and
PVH Associates Investment Plan For Salaried Associates Who Are Residents Of
The Commonwealth Of Puerto Rico

B. Name of issuer of the securities held pursuant to the plan and the
address of its principal executive office: Phillips-Van Heusen Corporation,
1290 Avenue of the Americas, New York, New York 10104

REQUIRED INFORMATION

The plan financial statements, which have been prepared in accordance
with Rule 15d-21 of the Securities Exchange Act of 1934, have been filed
with the Securities and Exchange Commission under cover of Form SE.

SIGNATURES

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

PVH ASSOCIATES INVESTMENT PLANS
FOR RESIDENTS OF THE
COMMONWEALTH OF PUERTO RICO

Dated: June 29, 1995

By PAMELA N. HOOTKIN
Pamela N. Hootkin, Member of
Administrative Committee