FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

3235-0287 OMB Number: Estimated average burden hours per response: 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

			or Section 30(h) of the Investment Company Act of 1940					
1. Name and Address of Reporting Person* COHEN EDWARD H (Last) (First) (Middle) C/O KATTEN MUCHIN ROSENMAN LLP 575 MADISON AVENUE		(Middle)	2. Issuer Name and Ticker or Trading Symbol PHILLIPS VAN HEUSEN CORP /DE/ [PVH] 3. Date of Earliest Transaction (Month/Day/Year) 05/27/2005	S. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner Officer (give title Other (specify below) below)				
(Street) NEW YORK (City)	NY (State)	10022 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Table I - Non-De	rivative Securities Acquired, Disposed of, or Bene	ficially Owned				

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned												
1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(11311. 4)		
Common Stock, par value \$1	05/27/2005		M		3,389	A	\$14.75	9,389	D			
Common Stock, par value \$1	05/27/2005		M		3,809	A	\$13.125	13,198	D			
Common Stock, par value \$1	05/27/2005		M		4,000	A	\$14.25	17,198	D			
Common Stock, par value \$1	05/27/2005		S		2,298	D	\$30.9	14,900	D			
Common Stock, par value \$1	05/27/2005		S		4,200	D	\$30.72	10,700	D			
Common Stock, par value \$1	05/27/2005		S		400	D	\$30.77	10,300	D			
Common Stock, par value \$1	05/27/2005		S		4,300	D	\$30.84	6,000	D			

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Num of Deriva Securi Acquir (A) or Dispos of (D) (Instr.: and 5)	tive ties ed sed	6. Date Exerc Expiration Da (Month/Day/Y	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Option (Right to Buy) ⁽¹⁾	\$14.75	05/27/2005		M		3,389		(2)	06/13/2005	Common Stock, \$1 par value	3,389	\$0	0	D	
Option (Right to Buy) ⁽¹⁾	\$13.125	05/27/2005		M		3,809		(3)	06/18/2006	Common Stock, \$1 par value	3,809	\$0	0	D	
Option (Right to Buy) ⁽¹⁾	\$14.25	05/27/2005		М		4,000		(4)	06/17/2007	Common Stock, \$1 par value	4,000	\$0	0	D	

Explanation of Responses:

- 1. All options exercisable for shares of Issuer's Common Stock, \$1 par value
- $2.\ Options\ to\ acquire\ 1,129\ shares\ became\ exercisable\ on\ 6/13/98\ and\ options\ to\ acquire\ 1,130\ shares\ became\ exercisable\ on\ each\ of\ 6/13/99\ and\ 6/13/90\ shares\ became\ exercisable\ on\ each\ of\ 6/13/90\ shares\ on\ each\ on\ each\ of\ 6/13/90\ shares\ on\ each\ on\$
- 3. Options to acquire 1,269 shares became exercisable on 6/18/99 and options to acquire 1,270 shares became exercisable on each of 6/18/00 and 6/18/01.
- 4. Options to acquire 1,333 shares became exercisable on 6/17/00 and 6/17/01 and options to acquire a further 1,334 shares became exercisable on 6/17/02.

Remarks:

Edward H. Cohen

05/27/2005

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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