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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	PROVAL
OMB Number:	3235-0287

	Estimated average burden hours per response:	0.5
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1. Name and Address of Reporting Person* SIRKIN ALLEN E			2. Issuer Name and Ticker or Trading Symbol <u>PHILLIPS VAN HEUSEN CORP /DE/</u> PVH]		ationship of Reporting Person(s) to Issuer (all applicable) Director 10% Owner Officer (give title Other (specify below) below)		
(Last) (First) (Middle) C/O PHILLIPS-VAN HEUSEN CORPORATION 200 MADISON AVENUE			3. Date of Earliest Transaction (Month/Day/Year) 05/27/2005		Vice Chairman, Dress Shirts		
(Street) NEW YORK (City)	NY (State)	10016 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	idual or Joint/Group Filing Form filed by One Repu Form filed by More that Person	orting Person	

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. Transa Code (8)					5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)		
Common Stock, par value \$1	05/27/2005		М		15,000	A	\$14.75	18,207	D			
Common Stock, par value \$1	05/27/2005		S		2,400	D	\$30.9	15,807	D			
Common Stock, par value \$1	05/27/2005		S		100	D	\$30.91	15,707	D			
Common Stock, par value \$1	05/27/2005		S		2,500	D	\$30.95	13,207	D			
Common Stock, par value \$1	05/27/2005		S		4,900	D	\$31.05	8,307	D			
Common Stock, par value \$1	05/27/2005		S		100	D	\$31.08	8,207	D			
Common Stock, par value \$1	05/27/2005		S		100	D	\$31.14	8,007	D			
Common Stock, par value \$1	05/27/2005		S		4,800	D	\$31	3,207	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)		of		6. Date Exercisable and Expiration Date (Month/Day/Year)		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		Α		15,000		(2)	06/13/2005	Common Stock, \$1 par value	15,000	\$0	0	D	

Explanation of Responses:

1. All options exercisable for shares of Issuer's Common Stock, \$1 par value

2. Options to acquire 5,000 shares became exercisable on 6/13/98, 6/13/99 and 6/13/00.

Remarks:

Allen E. Sirkin

05/27/2005

Date

** Signature of Reporting Person

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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.