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SAMUEL I. ROSENMAN (1896-1973)
RALPH F. COLIN (1900-1985)

June 26, 1992

WASHINGTON OFFICE
1300 19TH STREET, N. W.
WASHINGTON, D. C. 20036
TELEPHONE (202) 463-7177

LEE H. ROBINSON
(212) 940-7136

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

On behalf of Phillips-Van Heusen Corporation and in accordance with the provisions of Department of Labor Regulation §2520.104-23, the undersigned hereby files the following with your office:

1. Name and Address of Employer

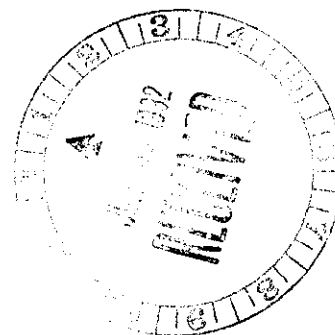
Phillips-Van Heusen Corporation
1290 Avenue of the Americas
New York, New York 10104

2. Employer Identification Number

13-1166910

3. Declaration

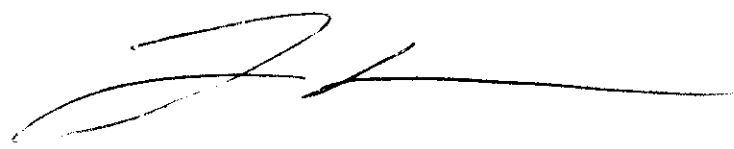
The Company maintains four plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees: Phillips-Van Heusen Corporation Supplemental Savings Plan, Phillips-Van Heusen Corporation Supplemental Pension Plan, Phillips-Van Heusen Corporation Capital Accumulation Plan and Phillips-Van Heusen Corporation Deferred Incentive Compensation Plan.



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As of the date hereof, the number of employees participating in each of the plans is 102, 18, 27 and 11, respectively.

Very truly yours,

A handwritten signature in black ink, consisting of a large, stylized initial 'L' followed by a horizontal line extending to the right.

LHR/MNS/dh
61650-52478

cc: Mr. P. Christianson

