



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

February 11, 2009

Robert K. Shearer  
Senior Vice President and Chief Financial Officer  
V. F. Corporation  
105 Corporate Center Boulevard  
Greensboro, NC 27408

**Re: V. F. Corporation**  
**Form 10-K for Fiscal Year Ended December 29, 2007**  
**Filed February 26, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 17, 2008**  
**File No. 001-05256**

Dear Mr. Shearer:

We have completed our review of your Form 10-K, Definitive Proxy Statement on Schedule 14A, and related correspondence and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director