



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 10, 2010

Via U.S. Mail and Facsimile to (336) 424-7634

Eric C. Wiseman
President and Chief Executive Officer
V. F. Corporation
105 Corporate Center Boulevard
Greensboro, NC 27408

Re: V. F. Corporation
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 3, 2010
File No. 001-05256

Dear Mr. Wiseman:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services