



DIVISION OF
CORPORATION FINANCE

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

January 29, 2024

Matthew Puckett
Chief Financial Officer
V.F. Corporation
1551 Wewatta Street
Denver, CO 80202

Re: V.F. Corporation
Form 8-K
Filed December 18, 2023
File No. 001-05256

Dear Matthew Puckett:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Eric Forni, Esq.