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Deanna L. Kirkpatrick

Davis Polk & Wardwell LLP 212 450 4135 tel
450 Lexington Avenue 212 701 5135 fax
New York, NY 10017 deanna.kirkpatrick@davispolk.com

April 30, 2019

Re: Kontoor Brands, Inc.
Amendment No. 1 to Registration Statement on Form 10
Filed April 18, 2019
File No. 001-38854

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Beverages, Apparel and Mining
100 F Street, N.E.
Washington, D.C. 20549
Attn: Rufus Decker, Accounting Branch Chief
Angela Lumley, Staff Accountant
Pamela Howell, Special Counsel
Ruairi Regan, Staff Attorney

Ladies and Gentlemen:

On behalf of our client, Kontoor Brands, Inc. (the “**Company**”), this letter sets forth the Company’s response to the oral comment from the staff (the “**Staff**”) of the Division of Corporation Finance of the U.S. Securities and Exchange Commission (the “**Commission**”) received by telephone on April 25, 2019 (the “**Oral Comment**”) relating to Amendment No. 1 to the Company’s Registration Statement on Form 10 (the “**Registration Statement**”). In response to the Oral Comment, the Company has revised the Registration Statement and is filing Amendment No. 2 to the Registration Statement on Form 10 (the “**Amended Registration Statement**”) together with this response letter. The Amended Registration Statement also contains certain additional updates and revisions.

For the convenience of the Staff, the Company’s response is prefaced by a summary of the Staff’s Oral Comment in italicized text.

Registration Statement on Form 10

General

1. *Please file a copy of the term sheet provided in connection with the syndication of the Credit Agreement described in the Registration Statement.*

Response:

The Company respectfully acknowledges the Staff's comment and advises the Staff that it has filed a copy of the term sheet provided in connection with the syndication of the Credit Agreement described in the Registration Statement as Exhibit 10.20 to the Amended Registration Statement.

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Please do not hesitate to contact me at 212-450-4135 or deanna.kirkpatrick@davispolk.com if you have any questions regarding the foregoing or if I can provide any additional information.

Very truly yours,

/s/ Deanna L. Kirkpatrick

Deanna L. Kirkpatrick

cc: Rustin Welton, Chief Financial Officer, Kontoor Brands, Inc.
Laurel Krueger, Vice President, General Counsel and Corporate Secretary, Kontoor Brands, Inc.