



VIA EDGAR

May 6, 2019

**Re: Kontoor Brands, Inc.
Registration Statement on Form 10
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:

Kontoor Brands, Inc., a North Carolina corporation (the "**Company**"), hereby respectfully requests that the effective date for the Registration Statement on Form 10 (File No. 001-38854) (as amended to date, the "**Registration Statement**") be accelerated so that the Registration Statement will become effective at 4 p.m. Eastern Daylight Time on May 7, 2019, or as soon thereafter as is practicable pursuant to Section 12(d) of the U.S. Securities Exchange Act of 1934, as amended, and Rule 12d1-2 thereunder.

Please do not hesitate to contact Deanna L. Kirkpatrick of Davis Polk & Wardwell LLP at (212)450-4135 with any questions or comments with respect to this letter.

Sincerely,

Kontoor Brands, Inc.

By: /s/ Laurel Krueger

Name: Laurel Krueger

Title: Vice President, General Counsel and
Corporate Secretary

Via EDGAR

CC: Deanna L. Kirkpatrick, Davis Polk & Wardwell LLP