

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

May 6, 2019

Rustin Welton Chief Financial Officer Kontoor Brands, Inc. 400 N. Elm Street Greensboro, North Carolina

Re: Kontoor Brands, Inc.

Registration Statement on Form 10

Filed April 1, 2019 File No. 001-38854

Dear Mr. Welton:

We have completed our review of your filing. 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 Beverages, Apparel and Mining

cc: Deanna Kirkpatrick, Esq.