

Mail Stop 3561

December 13, 2007

Mr. J. Hicks Lanier  
Chief Executive Officer  
Oxford Industries, Inc.  
222 Piedmont Ave, NE  
Atlanta, GA 30308

**Re: Oxford Industries, Inc.  
Form 10-K for the Fiscal Year Ended June 1, 2007  
Filed July 31, 2007  
File No. 1-04365**

Dear Mr. Lanier:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Accounting Branch Chief