

Mail Stop 3561

September 4, 2008

Robert N. Wildrick
Executive Chairman and Chief Executive Officer
Jos. A. Bank Clothiers, Inc.
500 Hanover Pike
Hampstead, MD 21074

**Re: Jos. A. Bank Clothiers, Inc.
Form 10-K for Fiscal Year Ended February 2, 2008
Filed April 10, 2008
File No. 000-23874
Definitive Proxy Statement on Schedule 14A
Filed May 9, 2008
File No. 000-23874**

Dear Mr. Wildrick:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Scott L. Kaufman, Esq.
Fax: (212) 479-6275