



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

DIVISION OF  
CORPORATION FINANCE

August 3, 2010

R. Neal Black, President & 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 January 30, 2010**  
**Filed March 29, 2010**  
**File No. 000-23874**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed May 14, 2010**  
**File No. 000-23874**

Dear Mr. Black:

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

Sincerely,

John Reynolds  
Assistant Director

cc: David E. Ullman, CFO  
Fax: (410) 239-5716