



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

DIVISION OF
CORPORATION FINANCE

February 3, 2014

Via E-mail

Paul T. Schnell, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
4 Times Square
New York, NY 10036

**Re: Jos. A. Bank Clothiers, Inc.
Amended Schedule 14D-9
Filed January 29, 2014
File No. 005-55471**

**Soliciting Materials filed pursuant to Rule 14a-12
Filed February 3, 2014 by Jos. A. Bank Clothiers, Inc.
File No. 000-23874**

Dear Mr. Schnell:

We have reviewed your responses and have the following comments.

Amended Schedule 14D-9

Reasons for the Recommendation, page 15

1. We note your response to prior comment 2. Please provides supplemental support for the added disclosure.

Soliciting Materials

2. We note your statement that JOSB "...has never said that a sale of the Company to Men's Wearhouse is advisable." We also note that Mr. Wildrick was described in an October 10, 2013 article in the Wall Street Journal as having said that JOSB "would be receptive to being bought by Men's Wearhouse if [MW] would pay the same 42% premium Jos. A. Bank says it is offering." Please confirm that you will provide this additional background in future soliciting materials that address the sale of JOSB to MW.

Please contact me at (202) 551-3619 with any questions.

Sincerely,

/s/ Daniel F. Duchovny

Daniel F. Duchovny

Special Counsel

Office of Mergers & Acquisitions