



DIVISION OF  
CORPORATION FINANCE

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

March 27, 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 March 20, 2014  
File No. 005-55471**

Dear Mr. Schnell:

We have reviewed your filing and have the following comments.

Background, page 12

1. Revise this section to describe the negotiation of the Wildrick Term Sheet.

Annex A

2. We note the limitation on reliance by security holders in the fairness opinion provided by Financo. Because it is inconsistent with the disclosures relating to the opinion, the limitation should be deleted. Alternatively, disclose the basis for Financo's belief that security holders cannot rely upon the opinion to support any claims against Financo arising under applicable state law (e.g., the inclusion of an express disclaimer in Financo's engagement letter with the company). Describe any applicable state-law authority regarding the availability of such a potential defense. In the absence of applicable state-law authority, disclose that the availability of such a defense will be resolved by a court of competent jurisdiction. Also disclose that resolution of the question of the availability of such a defense will have no effect on the rights and responsibilities of the board of directors under applicable state law. Further disclose that the availability of such a state-law defense to Financo would have no effect on the rights and responsibilities of either Financo or the board of directors under the federal securities laws.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions