

Mail Stop 3561

May 31, 2006

By U.S. Mail

Mr. Homi B. Patel  
Chief Executive Officer  
Hartmarx Corporation  
101 North Wacker Drive  
Chicago, Illinois 60606

**Re: Hartmarx Corporation  
Form 10-K for the year ended November 30, 2005  
Filed February 13, 2006  
File No. 1-08501**

Dear Mr. Patel:

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