



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3628

February 28, 2014

Via E-Mail

Eduardo Gallardo, Esq.
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, NY 10166-0193

Re: Jos. A. Banks Clothiers, Inc.
Soliciting Materials filed pursuant to Rule 14a-12
Filed February 24, 2014 by Eminence Capital, LLC, Eminence GP, LLC,
Ricky C. Sandler, Bruce J. Klatsky and Norman S. Matthews
File No. 000-23874

Dear Mr. Gallardo:

We have reviewed the above-referenced filing and have the following comment.

1. We note that the filing persons appear to be making a solicitation or recommendation to security holders of Jos. A. Banks with respect to the current tender offer by Men's Wearhouse. Please file a Schedule 14D-9 or provide us your detailed legal analysis explaining why you do not believe the solicitation or recommendation and the filing persons are subject to Rule 14d-9.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203.

Sincerely,

/s/ Daniel F. Duchovny

Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions