

Mail Stop 3561

November 2, 2005

By Facsimile and U.S. Mail

Mr. George Horowitz  
Chairman and CEO  
Everlast Worldwide, Inc.  
1350 Broadway, Suite 2300  
New York, NY 10018

**Re: Everlast Worldwide, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Filed on March 28, 2005  
File No. 0-25918**

Dear Mr. Horowitz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief