CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

Purpose

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Jos. A Bank Clothiers, Inc. (the "Company") to assist the Board with the oversight of: (1) the integrity of the financial statements of the Company; (2) the qualifications and independence of the Company's independent registered public accounting firm (the "independent auditor"); (3) the performance of the Company's internal audit function and independent auditor; (4) the adequacy of the Company's systems of internal accounting and financial controls; and (5) the Company's compliance with ethics policies and legal and regulatory requirements. The Committee shall report to the Board with respect to such matters and initiate and/or approve appropriate changes in any or all of these areas when necessary.

Committee Membership

The Committee shall consist of no fewer than three directors, each of whom shall meet the independence and experience requirements of the Nasdaq Stock Market listing standards, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act"), and the rules and regulations of the United States Securities and Exchange Commission (the "Commission"). All members of the Committee shall in the judgment of the Board have, at the time of his or her appointment to the Committee, a working familiarity with basic finance and accounting practices and the ability to read and understand fundamental financial statements.

Committee Authority and Responsibilities

The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee.

The Committee shall pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act. Any such de minimus non-audit services not pre-approved by the Committee shall be approved by the Committee prior to the completion of the audit. The Committee may form subcommittees consisting of one or more members and delegate to such subcommittees any authority of the Committee, including the authority to grant pre-approvals of audit and permitted non-audit services; provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting. The Committee shall promptly report the approval of any permitted non-audit services to management for disclosure in the Company's periodic reports.

The Committee shall have the authority, to the extent it deems necessary or appropriate to

carry out its duties, to retain independent legal, accounting or other advisors. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report and to any advisors employed by the Committee. The Committee members shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder

The Committee shall review management's budget and plan for each fiscal year.

The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

Financial Statement and Disclosure Matters

The Committee, as required by applicable law, rules or regulations and otherwise to the extent it deems necessary or appropriate, shall:

- 1. Review with management and the independent auditor the financial statements and disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") to be included in the Company's Annual Report on Form 10-K, including management's and the independent auditor's judgment about the quality, not just the acceptability, of accounting principles, the reasonableness of significant judgments, and the clarity of the disclosures in the financial statements.
- 2. Discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditor under generally accepted auditing standards including matters relating to the conduct of the audit, any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- 3. Recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.
- 4. Review and discuss with management and the independent auditor the Company's quarterly financial statements, including disclosures made in MD&A, prior to the filing of the Company's quarterly reports on Form 10-Q, the results of the independent auditor's reviews of the quarterly financial statements and any other matters required to be communicated to the Committee by the independent auditor under generally accepted auditing standards.
- 5. Prepare the report required by the rules of the Commission to be included in the Company's annual proxy statement.
- 6. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies.
- 7. Review and discuss regular reports from the independent auditors on:

- (a) all critical accounting policies and practices to be used;
- (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
- (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
- 8. Discuss with management the Company's earnings press releases, including any use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
- 9. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.
- 10. Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
- 11. Review disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.
- 12. Review management's assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the most recent fiscal year and the independent auditor's report on management's assessment.

Oversight of the Company's Relationship with the Independent Auditor

The Committee, as required by applicable law, rules or regulations and otherwise to the extent it deems necessary or appropriate, shall:

- 1. Review and evaluate the lead partner of the independent auditor team.
- 2. Obtain and review a report from the independent auditor at least annually regarding:
 - (a) the independent auditor's internal quality control procedures;
 - (b) any material issues raised by the most recent internal quality control review, or peer review, of the firm or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm;
 - (c) any steps taken to deal with any such issues; and
 - (d) all relationships between the independent auditor and the Company.

- 3. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the auditor's quality controls are adequate and whether the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and internal auditors. (The Committee shall present its conclusions with respect to the independent auditor to the Board.)
- 4. Obtain and review the written disclosures and the letter from the independent auditor required by Independence Standards Board Standard No. 1 (Independence Discussions with Audit Committees) and discuss with the independent auditor the independent auditor's independence.
- 5. Ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
- 6. Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in the audit of the Company.
- 7. Meet with the independent auditor and financial management of the Company prior to the audit to discuss the planning and staffing of the audit, the scope of the prospective audit and the audit procedures to be utilized, the estimated fees therefore and such other matters pertaining to the audit as the Committee may deem appropriate, and, at the conclusion thereof, review the audit, including any comments or recommendations made by the independent auditor.

Oversight of the Company's Internal Audit Function

The Committee, as required by applicable law, rules or regulations and otherwise to the extent it deems necessary or appropriate, shall:

- 1. Review the appointment and/or replacement of the senior internal audit executive or the firm to which the internal auditing function is outsourced.
- 2. Review the internal audit function when appropriate.
- 3. Review any significant reports to management prepared by or on behalf of the senior internal audit executive or the firm performing the internal auditing function and management's responses.
- 4. Discuss with management the responsibilities, fees and staffing of the internal audit department or the firm performing the internal auditing function and any recommended changes in the planned scope of the internal audit.

Compliance Oversight Responsibilities

The Committee, as required by applicable law, rules or regulations and otherwise to the

extent it deems necessary or appropriate, shall:

- 1. Obtain from the independent auditor assurance that during the course of conducting the audit the auditor did not detect or otherwise become aware of information indicating that an illegal act has or may have occurred and that Section 10A(b) of the Exchange Act has not been implicated.
- 2. Review and approve all related party transactions in accordance with the listing standards of the Nasdaq Stock Market.
- 3. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
- 4. Administer the Ethics Policy as it relates to the Chief Executive Officer, the Chief Financial Officer, other executive officers of the Company, the General Counsel and the members of the Board of Directors.
- 5. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.
- 6. Investigate such matters as it deems appropriate in connection with fulfilling its duties and responsibilities.

Meetings; Reports to the Board

The Committee shall meet as often as it deems necessary, but not less frequently than quarterly.

The Committee shall meet periodically with management, the internal auditors and the independent auditor in separate executive sessions.

The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Among the items to be discussed in executive session are the independent auditor's evaluation of the Company's financial, accounting, and auditing personnel and the cooperation that the independent auditor received during the course of the audit.

The Committee shall make regular reports to the Board and shall submit to the Board the minutes of all meetings of the Committee or otherwise communicate to the Board the matters discussed at each of the Committee's meetings.

Limitation of Audit Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of management and the independent auditor.