



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

J. Hicks Lanier, Chairman  
Oxford Industries, Inc.  
222 Piedmont Avenue, N.E.  
Atlanta, Georgia 30308

**Re: Oxford Industries, Inc.**  
**Form 10-K for Fiscal Year ended January 30, 2010**  
**Filed March 31, 2010;**  
**Schedule 14A for Annual Meeting on June 14, 2010**  
**Filed May 7, 2010**  
**File No. 1-04365**

Dear Mr. Lanier:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director