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February 10, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding non-qualified top hat plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer: Oxford Industries, Inc.
2. Address: 222 Piedmont Avenue, NE
Atlanta, GA 30308
3. EIN: 58-0831862
4. Plan Name: Oxford Industries, Inc. Deferred Compensation Plan
This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Employees in Plan: 60

Oxford Industries will provide plan documents to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Yours truly,

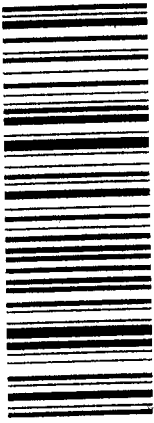
Deborah B. Holden
Director, Compensation & Benefits
Oxford Industries, Inc.

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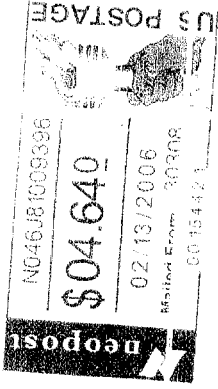


222 Piedmont Avenue, N.E.
Atlanta, GA 30308

DELIVER MAIL



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