



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2025

Earl Armstrong  
Chief Financial Officer  
HOOKER FURNISHINGS Corp  
440 East Commonwealth Boulevard  
Martinsville, VA 24112

**Re: HOOKER FURNISHINGS Corp**  
**Form 10-K for the Fiscal Year Ended February 2, 2025**  
**Filed April 18, 2025**  
**File No. 000-25349**

Dear Earl Armstrong:

We have reviewed your June 17, 2025 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our June 3, 2025 letter.

Form 10-K for the Fiscal Year Ended February 2, 2025

Notes to Consolidated Financial Statements

Note 18 - Segment Information, page F-30

1. You indicate in your response to our prior comment 4 that segment level cost of sales is not separately tracked, nor is it provided to or reviewed by the CODM. ASC 280-10-50-26A requires that a segment expense that is easily computable from information that is regularly provided to the CODM shall be evaluated for disclosure. In this regard, you indicate your CODM regularly reviews net sales and gross profit by reportable segment, and that gross profit is derived from net sales and cost of sales. It appears that cost of sales is easily computable and from the net sales and gross profit information regularly provided to the CODM and is required to be disclosed if significant. See also the example in ASC 280-10-55-15B. Please revise your future filings to provide the required disclosures.

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Please contact SiSi Cheng at 202-551-5004 or Hugh West at 202-551-3872 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing