



DIVISION OF  
CORPORATION FINANCE

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

July 3, 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**  
**File No. 000-25349**

Dear Earl Armstrong:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing