



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

August 13, 2009

Mr. William L. Jasper  
President and CEO  
Unifi, Inc.  
P.O. Box 19109  
7201 West Friendly Ave.  
Greensboro, NC 27419

**Re: Unifi, Inc.**  
**Form 10-K for the Fiscal Year Ended June 29, 2008**  
**Filed September 12, 2008**  
**File No. 1-10542**

Dear Mr. Jasper:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director