



DIVISION OF
CORPORATION FINANCE

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

April 26, 2011

Via E-mail

Mr. Ronald L. Smith
Vice President and Chief Financial Officer
Unifi, Inc.
P.O. Box 19109
7201 West Friendly Avenue
Greensboro, NC 27419

Re: Unifi, Inc.
Form 10-K for the Fiscal Year Ended June 27, 2010
Filed September 10, 2010
File No. 1-10542

Dear Mr. Smith:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Branch Chief