

Mail Stop 3561

July 22, 2008

Michael J. Newsome, Chief Executive Officer  
Hibbett Sports, Inc.  
451 Industrial Lane  
Birmingham, Alabama 35211

**Re: Hibbett Sports, Inc.**  
**Form 10-K for the Year Ended February 2, 2008**  
**Filed April 2, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed May 2, 2008**  
**File No. 0-20969**

Dear Mr. Newsome:

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

cc: John S. Mitchell, Jr.  
Williams Mullen  
Via Facsimile