



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2021

J. Michael Daniel  
Senior Vice President and Chief Financial Officer  
Bassett Furniture Industries Inc.  
3525 Fairystone Park Highway  
Bassett, Virginia 24055

**Re: Bassett Furniture Industries Inc.**  
**Form 10-K for the Fiscal Year Ended November 28, 2020**  
**File No. 000-00209**

Dear Mr. Daniel:

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