

Mail Stop 3561

March 18, 2008

Mr. John H. Marmaduke
President and Chief Executive Officer
Hastings Entertainment, Inc.
3601 Plains Boulevard
Amarillo, Texas 79102

**RE: Hastings Entertainment, Inc.
Form 10-K for Fiscal Year Ended January 31, 2007
Filed April 20, 2007
File No. 0-24381**

Dear Mr. Marmaduke:

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

Sincerely,

William Thompson
Accounting Branch Chief