



DIVISION OF
CORPORATION FINANCE

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

April 1, 2011

Via Email

Jeremy J. Aguilar
Chief Financial Officer
hhgregg, Inc.
4151 East 96th Street
Indianapolis, Indiana 46240

Re: hhgregg, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed May 27, 2010
Definitive Proxy Statement on Schedule 14A
Filed June 24, 2010
File No. 001-33600

Dear Mr. Aguilar:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Christopher F. Chase for

H. Christopher Owings
Assistant Director

cc: Investor Relations
Via Email: investorrelations@hhgregg.com