

Mail Stop 3561

September 23, 2008

Hal N. Pennington, Chairman and Chief Executive Officer  
Genesco Inc.  
Genesco Park  
1415 Murfreesboro Road  
Nashville, Tennessee 37217-2895

**Re: Genesco Inc.**  
**Form 10-K for fiscal year ended February 2, 2008**  
**Filed April 2, 2008**  
**File No. 001-03083**

Dear Mr. Pennington:

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

Sincerely,

John Reynolds  
Assistant Director

cc: Jennifer Noonan  
FAX: (615) 742-2765