



DIVISION OF  
CORPORATION FINANCE

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

October 6, 2010

**Via U.S. Mail and Fax (404) 443-4192**

Dennis L. Fink  
Executive Vice President & Chief Financial Officer  
Haverty Furniture Companies, Inc.  
780 Johnson Ferry Road, Suite 800  
Atlanta, Georgia 30342

**Re: Haverty Furniture Companies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 8, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 30, 2010  
File No. 001-14445**

Dear Mr. Fink:

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

Sincerely,

H. Christopher Owings  
Assistant Director