



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 17, 2007

Mr. Gary A. Harmon  
Chief Financial Officer  
The Dixie Group, Inc.  
2208 South Hamilton Street  
Dalton, Georgia 30721-4974

**RE: The Dixie Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2006**  
**Filed March 9, 2007**  
**Form 10-K/A for Fiscal Year Ended December 30, 2006**  
**Filed July 13, 2007**  
**File No. 0-2585**

Dear Mr. Harmon:

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

Sincerely,

William Thompson  
Branch Chief