

Mail Stop 3561

November 10, 2009

Daniel K. Frierson
Chairman of the Board and Chief Executive Officer
The Dixie Group, Inc.
104 Nowlin Lane
Suite 101
Chattanooga, TN 37421

**Re: The Dixie Group, Inc.
Form 10-K for the Fiscal Year Ended December 27, 2008
Filed March 5, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 10, 2009
File No. 000-02585**

Dear Mr. Frierson:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: John F. Henry, Jr.
Miller & Martin PLLC
Via Facsimile