



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 2, 2017

Daniel K. Frierson  
Chairman of the Board and Chief Executive Officer  
The Dixie Group, Inc.  
475 Reed Road  
Dalton, Georgia 30720

**Re: The Dixie Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 13, 2017**  
**File No. 0-02585**

Dear Mr. Frierson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Branch Chief  
Office of Consumer Products