



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 4, 2007

Mr. Thomas C. Braum, Jr.  
Executive Vice President and Chief Financial Officer  
Handleman Company  
500 Kirts Boulevard  
Troy, Michigan 48084-5225

**RE:      Handleman Company**  
**Form 10-K for Fiscal Year Ended April 28, 2007**  
**Filed June 29, 2007**  
**File No. 1-7923**

Dear Mr. Braum:

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