Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Wayne P. Garten
President and Chief Executive Officer
Hanover Direct, Inc.
1500 Harbor Boulevard
Weehawken, New Jersey 07086

Re: Form 10-K for the Fiscal Year Ended December 31, 2005 Filed March 31, 2006

Form 10-Q for the Fiscal Quarter Ended July 1, 2006 Filed August 14, 2006

File No. 1-8056

Dear Mr. Garten:

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

Sincerely,

Michael Moran Accounting Branch Chief