

November 28, 2006

**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