

Mail Stop 3561

November 7, 2006

By Facsimile and U.S. Mail

Mr. John E. Zawacki  
President and Chief Executive Officer  
Blair Corporation  
220 Hickory Street  
Warren, PA 16366

**Re: Blair Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 8, 2006  
File No. 1-00878  
Form 10-Q/A for Three Months Ended March 31, 2006  
Filed November 3, 2006  
File No. 1-00878  
Form 10-Q/A for Six Months Ended June 30, 2006  
Filed November 3, 2006  
File No. 1-00878**

Dear Mr. Zawacki:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief