

Mail Stop 4561

September 26, 2008

Via U.S. Mail and Facsimile 662.365.6025

Mr. Robert W. Driskell
Senior Vice President and Chief Financial Officer
Hancock Fabrics, Inc.
1 Fashion Way
Baldwyn, MS 38824

Re: Hancock Fabrics, Inc.
Form 10-K for fiscal year ended February 2, 2008
Filed April 17, 2008
File No. 001-09482

Dear Mr. Driskell:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Jennifer Monick
Staff Accountant