



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

November 2, 2009

Ms. Jane F. Aggers
Chief Executive Officer
Hancock Fabrics, Inc.
One Fashion Way
Baldwyn, MS 38824

Re: Hancock Fabrics, Inc.
Form 10-K for the Year Ended January 31, 2009
Filed April 10, 2009
File No. 001-09482

Dear Ms. Aggers:

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

Sincerely,

Jennifer Thompson
Accounting Branch Chief