



DIVISION OF
CORPORATION FINANCE

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

April 25, 2011

Robert W. Driskell
Chief Financial Officer
Hancock Fabrics, Inc.
One Fashion Way
Baldwyn, MS 38824

Re: Hancock Fabrics, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed April 1, 2010
Definitive Proxy Statement on Schedule 14A
Filed on April 27, 2010
Form 10-Q for the Fiscal Quarter Ended October 30, 2010
Filed on December 9, 2010
File No. 001-09482

Dear Mr. Driskell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief