

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