

Mail Stop 3561

December 15, 2006

Mr. Heath L. Golden  
Vice President and General Counsel  
Hampshire Group, Limited  
1924 Pearman Dairy Road  
Anderson, South Carolina 29625

**Re: Hampshire Group, Limited  
Item 4.02 Form 8-K  
Filed December 14, 2006  
File No. 0-20201**

Dear Mr. Golden:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K filed December 14, 2006

1. Please revise to disclose a more detailed description of the nature of the accounting errors regarding income taxes, non-accountable plan reimbursements for executive officers and certain benefit plans. Refer to Item 4.02(a)(2) of Form 8-K.
2. When you amend your periodic reports to file your restated financial statements, describe the effect of the restatements on your officers' conclusions regarding the

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effectiveness of the company's disclosure controls and procedures and management's conclusions regarding the effectiveness of internal controls over financial reporting. See Item 307 and Item 308 of Regulation S-K. To the extent that the conclusions do not change, despite the restatements, describe the basis for the conclusions.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter that provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

If you have any questions regarding these comments, please direct them to Adam Phippen, Staff Accountant, at (202) 551-3336. In his absence, direct your questions to William Thompson, Branch Chief, at (202) 551-3344.

Sincerely,

Adam Phippen

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