



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

DIVISION OF  
CORPORATION FINANCE

January 4, 2011

Heath L. Golden  
President and Chief Executive Officer  
Hampshire Group, Limited  
114 W. 41st Street  
New York, NY 10036

**Re: Hampshire Group, Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 22, 2010**  
**File No. 000-20201**

Dear Mr. Golden:

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

Sincerely,

John Reynolds  
Assistant Director