



DIVISION OF
CORPORATION FINANCE

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

February 20, 2014

Via E-mail

Terrance G. Finley
Chief Executive Officer and President
Books-A-Million, Inc.
402 Industrial Lane
Birmingham, AL 35211

Re: Books-A-Million, Inc.
Form 10-K for the Fiscal Year Ended February 2, 2013
Filed April 19, 2013
File No. 000-20664

Dear Mr. Finley:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim Allegretto

Jim Allegretto
Senior Assistant Chief Accountant

cc: R. Todd Noden
Chief Financial Officer