



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 26, 2010

Mr. E. Larry Ryder  
Executive VP – Finance and Administration and Chief Financial Officer  
Hooker Furniture Corporation  
440 East Commonwealth Blvd.  
Martinsville, VA 24112

**Re: Hooker Furniture Corporation  
Form 10-K for the year ended February 1, 2009  
File No. 0-25349**

Dear Mr. Ryder:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Era Anagnosti, Attorney, at (202) 551-3369, Pam Long, Assistant Director, at (202) 551-3765 or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Branch Chief