

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

June 12, 2008

Mr. E. Larry Ryder Chief Financial Officer, Hooker Furniture Corporation 440 East Commonwealth Blvd Martinsville, VA 24112

**Re:** Hooker Furniture Corporation

Form 10-K for the fiscal year ended February 3, 2008

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 further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash Branch Chief