



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2009

Room 4631

J. Michael Daniel  
Corporate Controller and Interim CFO  
Bassett Furniture Industries Incorporated  
3525 Fairystone Park Highway  
Bassett, Virginia 24055

**Re: Bassett Furniture Industries Incorporated  
Form 10-K for Fiscal Year Ended November 29, 2008  
Definitive Proxy Statement Filed March 23, 2009  
File No. 000-00209**

Dear Mr. Daniel:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief