

April 27, 2024

J. Michael Daniel
Senior Vice President and Chief Financial Officer
Bassett Furniture Industries Inc.
3525 Fairystone Park Highway
Bassett, Virginia 24055

Industries Inc.

Fiscal Year Ended November 25, 2023
2024

Re: Bassett Furniture

Form 10-K for the

Filed January 25,

File No. 000-00209

Dear J. Michael Daniel:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing