

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

Mail Stop 7010

February 26, 2007

via U.S. mail and facsimile

Mr. Barry C. Safrit Vice President and Chief Financial Officer Bassett Furniture Industries, Incorporated 3525 Fairystone Park Highway Bassett, VA 24055

RE: Bassett Furniture Industries, Incorporated

Form 10-K for the Fiscal Year Ended November 26, 2005

Filed January 30, 2006 File No. 000-00209

Dear Mr. Safrit:

We have completed our review of this filing and have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Nili Shah, Assistant Chief Accountant, at (202) 551-3255, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief