

VIA EDGAR

Terence O'Brien
Accounting Branch Chief
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7010

Re: Bassett Furniture Industries, Inc.
Form 10-K for Fiscal Year Ended November 29, 2008
File No. 000-00209

Dear Mr. O'Brien:

Per my conversation with Al Pavot, Staff Accountant for the Securities and Exchange Commission, I would like to clarify that Bassett will provide the following in future filings:

- Aging information with respect to both our accounts receivable and notes receivable so that readers can understand the trends in the age of our accounts and notes receivable;
- Information with respect to our experience in the foreclosure of collateral related to our accounts and notes receivable; and
- Expanded disclosure in our critical accounting policies on the factors used to determine a market rate of interest when estimating the fair value of our notes receivable.

Please contact me directly at (276) 629-6614, by e-mail at mdaniel@bassettfurniture.com or via fax at (276) 627-8805 for any additional comments, clarifications or questions you may have.

Sincerely,

/s/ J. Michael Daniel

J. Michael Daniel
Corporate Controller and Interim CFO