



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 29, 2017

Thomas H. Caudle, Jr.  
President  
UNIFI, Inc.  
7201 West Friendly Avenue  
Greensboro, North Carolina 27410

**Re: UNIFI, Inc.**  
**Form 10-K for the Fiscal Year Ended June 26, 2016**  
**Filed August 26, 2016**  
**File No. 1-10542**

Dear Mr. Caudle:

We have completed our review of your filing. 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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products