

Mail Stop 3561

January 23, 2007

By Facsimile and U.S. Mail

Michael J. Newsome  
Chief Executive Officer and Chairman  
Hibbett Sporting Goods, Inc.  
451 Industrial Lane  
Birmingham, Alabama 35211

**Re: Hibbett Sporting Goods, Inc.  
Form 10-K for Fiscal Year Ended January 28, 2006  
Filed April 13, 2006  
Response Dated November 20, 2006  
File No. 0-20969**

Dear Mr. Newsome:

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

Sincerely,

H. Christopher Owings  
Assistant Director