

Mail Stop 3561

July 22, 2008

Michael J. Newsome, Chief Executive Officer
Hibbett Sports, Inc.
451 Industrial Lane
Birmingham, Alabama 35211

**Re: Hibbett Sports, Inc.
Form 10-K for the Year Ended February 2, 2008
Filed April 2, 2008
Definitive Proxy Statement on Schedule 14A
Filed May 2, 2008
File No. 0-20969**

Dear Mr. Newsome:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: John S. Mitchell, Jr.
Williams Mullen
Via Facsimile