

Mail Stop 3561

September 25, 2007

Mr. Rick A. Lepley  
Chief Executive Officer  
A.C. Moore Arts & Crafts, Inc.  
130 A.C. Moore Drive  
Berlin, New Jersey 08009

**RE: A.C. Moore Arts & Crafts, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Fiscal Quarter Ended June 30, 2007  
Schedule 14A  
Filed March 12, 2007, August 6, 2007 and April 30, 2007  
File No. 0-23157**

Dear Mr. Lepley:

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

Sincerely,

William Thompson  
Accounting Branch Chief