Mail Stop 3561

March 18, 2008

Mr. John H. Marmaduke President and Chief Executive Officer Hastings Entertainment, Inc. 3601 Plains Boulevard Amarillo, Texas 79102

> RE: Hastings Entertainment, Inc. Form 10-K for Fiscal Year Ended January 31, 2007 Filed April 20, 2007 File No. 0-24381

Dear Mr. Marmaduke:

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