

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

DIVISION OF CORPORATION FINANCE

November 1, 2018

Clarence H. Smith Chairman of the Board, President and Chief Executive Officer Haverty Furniture Companies, Inc. 780 Johnson Ferry Road, Suite 800 Atlanta, GA

> Re: Haverty Furniture Companies, Inc. Form 10-K for the Fiscal Year Ended December 31, 2017 Filed March 2, 2018 File No. 001-14445

Dear Mr. Smith:

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,

Division of Corporation Finance Office of Consumer Products