November 10, 2009

Daniel K. Frierson Chairman of the Board and Chief Executive Officer The Dixie Group, Inc. 104 Nowlin Lane Suite 101 Chattanooga, TN 37421

Re: The Dixie Group, Inc.

Form 10-K for the Fiscal Year Ended December 27, 2008

Filed March 5, 2009

Definitive Proxy Statement on Schedule 14A

Filed March 10, 2009 File No. 000-02585

Dear Mr. Frierson:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: John F. Henry, Jr.
Miller & Martin PLLC
Via Facsimile