

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

Mail Stop 3561

November 2, 2017

Daniel K. Frierson Chairman of the Board and Chief Executive Officer The Dixie Group, Inc. 475 Reed Road Dalton, Georgia 30720

**Re:** The Dixie Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2016

Filed March 13, 2017 File No. 0-02585

Dear Mr. Frierson:

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,

/s/ William H. Thompson

William H. Thompson Branch Chief Office of Consumer Products