

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

April 26, 2011

Via E-mail

Mr. Ronald L. Smith Vice President and Chief Financial Officer Unifi, Inc. P.O. Box 19109 7201 West Friendly Avenue Greensboro, NC 27419

Re: Unifi, Inc.

Form 10-K for the Fiscal Year Ended June 27, 2010

Filed September 10, 2010

File No. 1-10542

Dear Mr. Smith:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Branch Chief