



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2007

**Via Facsimile (212) 245-3009 and U.S. Mail**

Jeffrey S. Tullman, Esq.  
Kane Kessler, P.C.  
1350 Avenue of the Americas, 26<sup>th</sup> Floor  
New York, NY 10019

**Re: Crown Crafts, Inc.  
Definitive Proxy Statement on Schedule 14A filed by Wynnefield  
Partners Small Cap Value, L.P. et. al.  
Filed July 13, 2007  
File No. 001-07604**

Dear Mr. Tullman:

We have reviewed the above-referenced filing and have the following comment.

1. We note the legal action initiated by the Commission against the Wynnefield entities and Mr. Obus. We also note that among the remedies sought is a permanent bar on Mr. Obus from serving as an officer or director in a public company. Please disclose your plans in the event Mr. Obus is barred from serving as a director or officer of public companies.

Please amend the proxy statement in response to these comments. Clearly and precisely mark the changes to the proxy statement effected by the amendment, as required by Rule 14a-6(h) and Rule 310 of Regulation S-T. We may have further comments upon receipt of your amendment.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions