



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2011

Jon W. Thompson  
Tandy Leather Factory Inc.  
1900 Southeast Loop 820  
Fort Worth, TX 76140

**Re: Tandy Leather Factory Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009 and filed March 26,**  
**2010**  
**File No. 001-12368**

Dear Mr. Thompson:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services