



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

DIVISION OF  
CORPORATION FINANCE

March 31, 2011

John P. Murray  
Chief Financial Officer  
Wilhelmina International, Inc.  
200 Crescent Court  
Suite 1400  
Dallas, TX 75201

**Re: Wilhelmina International, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2009  
Filed March 31, 2010  
File No. 000-28536**

Dear Mr. Murray:

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

Sincerely,

Kevin Woody  
Branch Chief