



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 14, 2008

Mr. Michael A. Cederstrom
Chief Financial Officer
TX Holdings, Inc.
1701 North Judge Ely Blvd. #6420
Abilene, Texas 79601

Re: TX Holdings, Inc.
Form 10-KSB for Fiscal Year Ended September 30, 2007
Filed December 31, 2007
Form 10-KSB for Fiscal Year Ended September 30, 2006
Filed March 23, 2007
File No. 000-32335

Dear Mr. Cederstrom:

We have completed our review of your Forms 10-KSB and related amendments and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief