

Mail Stop 3561

April 25, 2008

Kathleen Mason, President  
Tuesday Morning Corporation  
6250 LBJ Freeway  
Dallas, TX 75240

**Re: Tuesday Morning Corporation  
Form 10-KT for the Fiscal Year Ended June 30, 2007  
Filed August 30, 2007  
File No. 0-19658**

Dear Ms. Mason

We have completed our review of your Form 10-KT and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: James S. Rowe, Esq.