

Mail Stop 3561

January 27, 2010

Stephanie Bowman  
Executive Vice President, Chief Financial Officer,  
Treasurer and Secretary  
Tuesday Morning Corporation  
6250 LBJ Freeway  
Dallas, Texas 75240

**Re: Tuesday Morning Corporation  
Definitive Proxy Statement on Schedule 14A  
Filed October 6, 2009  
File No. 000-19658**

Dear Ms. Bowman:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director