



DIVISION OF
CORPORATION FINANCE

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

May 27, 2021

Fred Hand
Chief Executive Officer
Tuesday Morning Corp.
6250 LBJ Freeway
Dallas, Texas 75240

**Re: Tuesday Morning Corp.
Registration Statement on Form S-1
Filed May 20, 2021
File No. 333-256315**

Dear Mr. Hand:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Scott Anderegg at 202-552-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services