

Mail Stop 4561

September 8, 2005

VIA U.S. MAIL AND FAX (972) 443-1742

Mr. James T. Taylor
Chief Executive Officer
Thomas Group, Inc.
5221 North O'Connor Boulevard, Suite 500
Irving, TX 75039

Re: Thomas Group, Inc.
Form 10-K for the year ended December 31, 2004
Filed March 30, 2005
File No. 0-22010

Dear Mr. Taylor:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief
Accountant