

Mail Stop 4561

July 31, 2008

VIA U.S. MAIL AND FAX (972) 443-1781

Mr. Earle Steinberg
President and 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, 2007
Filed March 31, 2008
File No. 0-22010**

Dear Mr. Steinberg:

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

Sincerely,

Daniel L. Gordon
Branch Chief