

Mail Stop 3010

July 10, 2009

Mr. Earle Steinberg
President and Chief Executive Officer
Thomas Group, Inc.
5221 North O'Connor Boulevard, Suite 500
Irving, TX 75039-3714

Re: Thomas Group, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed March 30, 2009
Form 10-Q for the Period Ended March 31, 2009
Filed May 13, 2009
File No. 0-22010

Dear Mr. Steinberg:

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

Sincerely,

Kristi Marrone
Staff Accountant