



DIVISION OF
CORPORATION FINANCE

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

February 4, 2011

Jon W. Thompson
Tandy Leather Factory Inc.
1900 Southeast Loop 820
Fort Worth, TX 76140

Re: Tandy Leather Factory Inc.
Form 10-K for Fiscal Year Ended December 31, 2009 and filed March 26,
2010
File No. 001-12368

Dear Mr. Thompson:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services