



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2010

Mr. G. Howard Ember, Jr.  
Vice President, Finance  
Tootsie Roll Industries, Inc.  
7401 South Cicero Avenue  
Chicago, IL 60629

**Re: Tootsie Roll Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 1-01361**

Dear Mr. Ember:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief