



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 20, 2008

Mr. Lonnie D. Schnell  
Chief Financial Officer  
Talon International, Inc.  
21900 Burbank Blvd., Suite 270  
Woodland Hills, CA 91367

**Re: Talon International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed April 13, 2007, as amended**  
**File No. 1-13669**

Dear Mr. Schnell:

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

Sincerely,

William Thompson  
Branch Chief