



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 23, 2010

Mr. N. Roderick McGeachy, III, CEO
Tandy Brands Accessories, Inc.
3631 West Davis, Suite A
Dallas, Texas 75211

Re: Tandy Brands, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed August 27, 2009
File No. 0-18927

Dear Mr. McGeachy:

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

Sincerely,

John Reynolds
Assistant Director

cc: FAX: (214) 519-5200