

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