



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

August 26, 2008

Melvin J. Gordon
Chairman and Chief Executive Officer
Tootsie Roll Industries, Inc.
7401 South Cicero Avenue
Chicago Illinois 60629

Re: Tootsie Roll Industries, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Schedule 14A
Filed March 25, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 8, 2008
Form 10-Q for Fiscal Quarter Ended June 30, 2008
Filed August 6, 2008
File No. 1-01361

Dear Mr. Gordon:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: David Cifrino, Esq. (by facsimile)
M. Karney
D. Levy