

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

WASHINGTON, D.C. 20548

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