

TANDY LEATHER FACTORY INC  
Form AW WD  
May 05, 2008

Tandy Leather Factory, Inc.  
1900 Southeast Loop 820  
Fort Worth, Texas 76140

May 5, 2008

Via EDGAR

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Ms. Cathey Baker

Re: Post-Effective Amendment No. 9 to Registration Statement on Form S-1  
(Registration No. 333-134734), filed on April 29, 2008

Dear Ms. Baker:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, Tandy Leather Factory, Inc. (the "Registrant") hereby applies to the Securities and Exchange Commission for consent to immediately withdraw the Registrant's Post-Effective Amendment No.9 to its Registration Statement on Form S-1 (Registration No. 333-134734), filed on April 29, 2008 ("Post-Effective Amendment No.9").

The Registrant is requesting the withdrawal of the Post-Effective Amendment No.9 because the Registrant intends to file a Post-Effective Amendment No.10 to terminate the Registration Statement on Form S-1 (Registration No. 333-34734) (the "Registration Statement") and deregister all of the securities remaining unsold under the Registration Statement. The Registrant confirms that no securities have been sold pursuant to the Post-Effective Amendment No.9.

Please contact the Registrant's legal counsel, Douglas W. Clayton, should you have further questions regarding this request for withdrawal. Mr. Clayton may be reached at 817-877-2890. Thank you for your assistance in this matter.

Sincerely,

TANDY LEATHER FACTORY, INC.

/s/ Shannon L. Greene  
Name: Shannon L. Greene  
Title: Chief Financial Officer