



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 27, 2010

Via U.S. Mail

Mr. Michael R. Robinson, Chief Financial Officer
Life Time Fitness, Inc.
2902 Corporate Place
Chanhassen, Minnesota 55317

**Re: Life Time Fitness, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010
File No. 001-32230**

Dear Mr. Robinson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief