



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

May 4, 2007

Mr. Rodney Carter  
Group Senior Vice President and Chief Financial Officer  
Zale Corporation  
901 W. Walnut Hill Lane  
Irving, Texas 75038-1003

**RE: Zale Corporation**  
**Form 10-K for Fiscal Year Ended July 31, 2006**  
**Filed October 13, 2006**  
**Form 10-Q for Fiscal Quarters Ended October 31, 2006 and January 31, 2007**  
**Filed December 8, 2006 and March 9, 2007**  
**Form 8-K Filed February 21, 2007**  
**File No. 1-4129**

Dear Mr. Carter:

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

Sincerely,

William Thompson  
Branch Chief