

Mail Stop 3561

June 16, 2008

Mr. Rodney Carter
Chief Financial Officer
Zale Corporation
901 West Walnut Hill Lane
Irving, Texas 75038

**Re: Zale Corporation
Item 4.01 Form 8-K
Filed May 1, 2008
File No. 001-04129**

Dear Mr. Carter:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant