



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

DIVISION OF
CORPORATION FINANCE

July 27, 2010

Mr. Matthew W. Appel
Executive 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, 2009
Filed October 29, 2009
File No. 1-4129

Dear Mr. Appel:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

James Allegretto
Senior Assistant Chief Accountant