



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

November 15, 2007

**By Facsimile (713) 221-1212 and U.S. Mail**

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**Re: Luby's Inc.  
Preliminary Proxy Statement filed November 13, 2007  
File No. 001-08308**

Dear Mr. Andersen:

We have reviewed your filing and have the following comments.

**Schedule 14A**

1. We note that on November 13, 2007 you filed your preliminary proxy statement with respect to the annual meeting and disclosed that November 16, 2007 had been set as the record date for the annual meeting. In this respect, please tell us how you complied with the advance notice requirements of Rule 14a-13(a)(3).

**Closing Comment**

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company is in possession of all facts relating to a company's disclosure, it is responsible for the accuracy and adequacy of the disclosures it has made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please provide a letter and provide any requested supplemental information. The response letter should be uploaded to EDGAR, with the form type label "CORRESP" and linked to the Exchange Act file number. We may have comments after reviewing revised materials and your responses.

Please direct any questions to me at (202) 551-3257. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Celeste M. Murphy  
Special Counsel  
Office of Mergers & Acquisitions